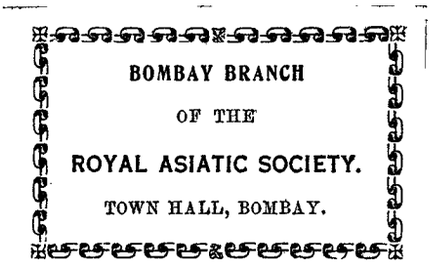
RESOLUTION

REVIEWING

REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEARS

1902-03 to 1908-09



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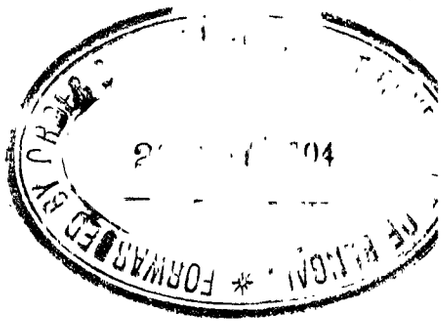
MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION



REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

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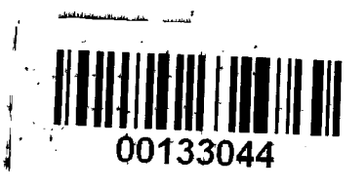

Calcutta:

BENGAL SECRETARIAT PRESS.

1903.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No. 2915T.—M.

DARJEELING, THE 23RD OCTOBER 1903.

FROM L. P. SHIRRES, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor, on the working of Municipalities in Bengal, during the year 1902-1903, together with Statistical Tables Nos. I, II and III, prescribed under the Home Department's Resolution No. $\frac{1 \text{ Mupl.}}{58-64}$, dated 31st May 1890, and No. $\frac{1 \text{ Mupl.}}{68-79}$, dated 23rd July 1891. Table No. IV is blank, as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

I have the honour to be,

SIR,

Your most obedient servant,

L. P. SHIRRES,

Secretary to the Govt. of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION No. 2908 T.—M.

DARJEELING, THE 23RD OCTOBER 1903.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1902-1903.

Read again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1901-1902.

The number of Municipalities in Bengal, on the 31st March 1902, was 157. Two new Municipalities were formed during the period under review one at Dumka, the head-quarters of the Sonthal Parganas District, and the other at Nawabganj in the District of Malda. As, however, the new Municipalities were formed towards the close of the year, this Resolution deals only with the statistics of the 157 Municipalities which were in existence throughout the year 1902-1903.

2. *Financial position of the Municipalities:*—The most important fact brought out, when the statistics submitted by the Commissioners of Divisions are compared with those sent up with previous reports, is the great and general improvement in the financial administration of the Municipalities which has been steadily effected during the last five years. Financial reform is the necessary preliminary to other reforms, since without funds punctually collected little can be achieved, and although assuredly much remains to be done before the working of the Municipalities of the Province can be regarded as wholly satisfactory, the results already compassed may fairly be taken as an index of the manner in which other problems are being faced, and furnish a good augury for the future. It is a matter of great personal satisfaction to Mr. Bourdillon, that before his departure from the Province he is able to place on record his appreciation of the improvement which has been effected in a department of the Administration with which his own work in Bengal has been closely connected, and in which he has always taken deep interest.

3. At the beginning of the year 1898-99, the aggregate of the outstanding uncollected balances on account of the Municipal taxes of all the Municipalities came to Rs. 6,52,216, or 22·2 per cent. of the current demand. At the commencement of the three following years, 1899-1900 to 1901-1902, the amount successively stood at Rs. 6,05,800, Rs. 5,48,526 and Rs. 5,14,826; on the 1st April 1902 it was Rs. 3,59,248, and on the 31st March 1903 it was still further reduced to Rs. 3,41,578, and it then represented only 9·9 per cent. of the current demand. This result has been accompanied by an increase in the percentage of total collections on current demand, from 92·5 per cent. in 1897-1898 to 95·8 per cent. in the year under review; and at the same time the percentage of total remissions on total demand has fallen from 4·6 to 4·2 per cent. Simultaneously with the decrease in the outstanding balances, the current demand has risen in five years from Rs. 28,35,594 to Rs. 34,36,766, or by 21·2 per cent. If the Municipalities created during the period in question be excluded the increase is 20·3 per cent. During the same period the net balance of the outstanding loans, after deduction of the sinking funds, has risen from Rs. 29,58,247 to Rs. 32,45,876; but while the former sum is considerably greater than the income from taxation of the year 1897-98, the latter is considerably less than the similar income of the year 1902-1903. The Lieutenant-Governor also notes, with pleasure, that the expenditure on roads in the Municipalities dealt with in the report for 1897-98 has risen from Rs. 4,19,908 to Rs. 5,31,600, or by more than 26·5 per cent.; for although good roads are not

more important than good drainage or good conservancy, the roads are usually the first item to suffer when financial embarrassments occur, and the increased expenditure under this head may be taken as a clear sign of improved administration.

4. The financial improvement referred to above has not been confined to one part of the Province but has been general throughout all the Divisions, except Bhagalpur. The highest standard during the year under review was attained in the Dacca Division, where the percentage of total collections on current demand was highest while the percentage of outstandings on current demand was lowest, and the percentage of remissions (1·6) was small. The Lieutenant-Governor congratulates Mr. Savage on the financial position of the Municipalities in his Division, and would only point out that the enhancement of current demand has been less in that Division than the Provincial average and that the percentage of rate-payers is lower there than elsewhere. The greatest improvement in the last five years, however, has been manifested in the Burdwan and Presidency Divisions. In the former Division, the outstanding balance at the beginning of 1899-1900 was Rs. 3,69,533 or 41·1 per cent. of the current demand, but at the close of 1902-1903 this sum had been reduced to Rs. 1,71,403. The latter figure represents 17·7 per cent. of the current demand which is very high, and much above the Provincial average, but the steady progress achieved is deserving of high praise, and the Lieutenant-Governor hopes that it will continue: practically, all the Municipalities of the Division show improved results except that of Burdwan itself. In the Presidency Division, the arrear demand at the commencement of 1897-1898 amounted to Rs. 1,63,331 and this has been reduced to Rs. 32,537 which is only 4·4 per cent. of the current demand. In the Orissa Division, on the other hand, the improvement which was at first shown has not been maintained during the last two years, and the percentage of total collections on current demand was only 84·35 during the year under review. In the Bhagalpur Division, the outstanding balance at the end of 1902-1903 was 20·7 per cent. of the current demand against 20·6 at the close of 1897-98. The particular attention of the Commissioner is invited to this deterioration.

5. Of individual Municipalities those deserve to be first mentioned, in this connection, in which the whole or practically the whole of the demand has been collected. There were 23 Municipalities in the year under review, as against 8 in 1897-98, in which either the whole demand was collected or the balance outstanding amounted to less than ten rupees. They were:—Tamluk, Baruipur, Titaghar, Meherpur, Azimganj, Kandi, Jessore, Moheshpur, Jamalpur, Sherpur, (in Mymensingh), Kishoreganj, Netrokona, Madaripur, Nalchiti, Tikari, Daudnagar, Jagdispur, Dumraon, Bhabhua, Madhubani, Deoghur, Sahibganj and Kendrapara. Next come the following 17 towns in which the total collections exceeded the current demand:—Kharar, Kotrung, Howrah, Bally, Tollygunge, Jainagar, North Barrackpore, Budge-Budge, Satkhira, Rampur Boalia, Sirajganj, Comilla, Gaya, Bettiah, Muzaffarpur, Colgong and Ranchi.

The largest percentages occurred in Daudnagar (118·3) which was named in the first list and in Sirajganj (111·4). In four towns, Howrah, Kotrung, Jainagar and Satkhira, the percentage has exceeded 100 for two years consecutively. In the great and important municipality of Howrah the steady progress achieved in the last four years is deserving of high praise. At the end of 1898-99, the outstanding balance was Rs. 2,35,185 or 50·9 per cent. of the current demand: it has now been reduced to Rs. 91,322 or 16·9 per cent. During the same period the current demand has risen from Rs. 4,62,307 to Rs. 5,40,855. The outstanding balance is even now very large, but the percentage is below the Divisional average, and the Lieutenant-Governor has no doubt that Mr. LeMesurier will still further reduce it. In the Patna Municipality, in spite of the difficulties occasioned by plague, a high standard has been maintained. The Cuttack Municipality had the unenviable distinction of the lowest percentage of collection (73·19) while Purulia, in proportion to its income, had the largest outstanding balance of any Municipality in the Province.

6. *Number of rate-payers.*—The total recorded number of the rate-payers in the 157 towns whose statistics are dealt with was 485,617, representing 17·08 per cent. of the Municipal population. These figures, in comparison

with those of the previous year, show a decline of 2,150, which, however, is only apparent, and is due to the fact that the figures returned in 1901-1902 from the towns of Ghatal, in the Burdwan, and of Chapra, in the Patna Division, incorrectly showed the number of rate-payers as 5,929 in excess of the real number. The percentage of rate-payers to population varied, as in the previous year, between 18·7 in the Presidency Division and 14·4 in the Dacca Division. In the Resolutions of the last two years, unfavourable mention was made of five Municipalities, forming the head-quarters stations of districts, in which the percentage of rate-payers to population was unduly low. Of these, Cuttack now returns an increase of its rate-payers from 5,735 to 6,717, which was due to a revision of the assessment of the town, while elsewhere there was a slight rise in the percentage, except at Dacca, where the figures showed a further decline. As regards the decrease in the number of rate-payers in the Municipalities of Chandpur and Brahmanbaria, the Commissioner of Chittagong writes:—

"The decrease in both cases is really due to lax Municipal administration; both places are increasing in importance, and any falling off due to departures or loss of income would be more than compensated by the assessment of new-comers, if the Municipal authorities took pains to discover them."

The neglect to assess new comers, and even new buildings, is not by any means confined to these Municipalities as is shown by the fact that a large increase in the number of rate payers is occasionally apparent when a general re-assessment is made. The loss of income from this defect in administration is in some places considerable, and when there is reason to believe that such is the case, arrangements should be made to go over the ground carefully and systematically. Probably the manner in which the assessments have been revised, and the want of a methodical record of the results, are to some extent responsible; but if the scheme for a trained assessing agency, to which reference is made below, is adopted, the Lieutenant Governor hopes that the difficulty of keeping the assessment up to date will be considerably lessened.

7. *Results of elections held during the year.*—General elections of Commissioners took place in 46 municipalities. At Chittagong the proceedings connected with the elections were declared by the Magistrate to be null and void, and a fresh election was held after the close of the year. There was a failure also in one ward of the Kishanganj and Hazaribagh Municipalities, where the vacancies were filled by appointment by Government. Elsewhere the elections were successful and were contested in 121 cases out of 194, the contests being most general in the Dacca and Rajshahi Divisions. The percentage of attendance of voters at the contested elections was highest at Dinajpur, where 83 per cent. of the electors were present.

8. *Constitution of Committees and attendance at meetings.*—The variations in the composition of the Municipal Committees were slight and call for no remarks. There were in all 2,620 meetings held during the year against 2,541 returned for the previous year, and of those only 227, or 8·6 per cent., had to be adjourned. Twenty-nine Municipalities held more than 20 meetings during the year; whilst 15, as against 21 in the previous year, failed to hold at least one meeting every month as required by the law. The Commissioners of the Burdwan Municipality held the largest number of meetings, 49, at each of which a quorum was present; and Debhatta, Cossipore-Chitpur and Sherpur (Mymensingh district) stand next with 37, 34 and 33 meetings respectively. The Municipalities of Sherpur in the Bogra district and Bettiah in Champaran share the distinction of holding the smallest number of meetings, 8 in each case. For the fourth year in succession the Commissioners of the North Barrackpore Municipality failed to meet once a month, although attention was drawn by the Commissioner of the Division last year to the provisions of the law on the point. The explanation given by the Magistrate is that the Commissioners are indifferent to sanitary improvements and to the objects which Local Self-Government is designed to achieve and their serious attention is once more drawn to the matter. The average percentage of attendance of Municipal Commissioners throughout the Province was 51·62; and it is a singular fact that the improvement to which reference is made above has been accompanied by a falling off in the attendance at Municipal meetings, for in 1897-98 the average attendence was 53·7. In 80 Municipalities,

as compared with 91 and 108 respectively in the two previous years, an average of more than one-half of the total number of Commissioners attended at each meeting. The highest percentages of attendance were at Kamarhati (86 per cent.), Garulia (83 per cent.), Jagdispur (75 per cent.) and Chapra (72 per cent.), while the lowest, 27 per cent., occurred at Faridpur, a record which reflects little credit on a town which is the headquarters of a district.

9. *Assessment and taxation.*—The rate on holdings was assessed at less than the maximum rate allowed by the law in 13 towns, among which were the Municipalities of Howrah, Hooghly and Chinsura, Darjeeling and Patna; the lowest rate was 6 per cent. and this was levied at Sahebganj, where, however, it had been only 5 per cent. in the previous year. Although want of funds is impeding the execution of urgent sanitary reforms in the Hooghly and Chinsura Municipality, the Commissioners have so far failed to resort to the obvious remedy of raising the rate from 6¼ per cent. at which it is now levied. On the other hand, it is satisfactory to note that the Commissioners of the Krishnagar Municipality have at last recognised the necessity for raising the rate to the legal maximum. At Chandpur the Commissioners substituted the rate on holdings for the tax on persons which was previously in force in the town, a measure which yielded an increased revenue of Rs. 3,627 during the year. The proposal of the Commissioners of the Purulia Municipality to impose a rate on holdings in lieu of the tax on persons received the sanction of Government during the year, and it will come into effect from the year 1903-04. Of the special rates the latrine rate was levied in 104 towns, the water-rate in 10 towns and the lighting rate in 2 towns, viz., Howrah and Darjeeling.

10. *Revision of assessment.*—A revision of assessment general or partial came into force in several Municipalities, the best financial results being attained in the following towns:—

Name of Municipality.	Amount of increase.	Name of Municipality.	Amount of increase.
Howrah	44,261	South Suburban ...	3,800
Gaya	16,631	Garulia	3,334
Serampore	5,130	Cossipore-Chitpur ...	2,751
Chandpur	4,867	South Barrackpore ...	2,347
Berhampore	4,006	Baranagar	2,340

At Rangpur there was a falling off of Rs. 1,137 due to remissions allowed by the Commissioners. A revision of assessment in the Cuttack Municipality came into force during the year, and the Commissioner of the Division reports that a competent salaried assessor, who was employed for the purpose, effected an increase of Rs. 14,300 in the demand for the tax on holdings, and of Rs. 4,700 in that of the latrine-tax. A very large number of petitions of objection was filed, nearly all of which were allowed by the Appeals Committee, and the reductions were made on so lavishly liberal a scale that the assessor's work has been rendered practically abortive. This result coupled with the circumstances mentioned in paragraph 5 above suggests the conclusion that the administration of this Municipality is not all that it should be. The Commissioner of the Chittagong Division brings to notice with regret the obstructive spirit displayed by the Municipal Commissioners of Chittagong, in frustrating the efforts of the Chairman to remedy the low and unfair assessments of the town. It is, however, satisfactory to note that they subsequently resolved to appoint a paid assessor, a proposal which has recently been sanctioned by Government.

11. The general question of improving the procedure under which assessments are conducted has separately engaged the attention of the Lieutenant-Governor and the outlines of a scheme have been formulated upon which the opinions of local officers and of Municipal Commissioners have been invited. The chief proposal is that a trained staff of permanent assessors should be formed in the Province, to be paid for by *pro rata* contributions from each Municipality, and that they should deal in rotation with all the Municipalities included in the scheme. It is also suggested that the Appellate Committee should be limited to five, including the Chairman and Vice-Chairman, and that the other three

members should not sit when appeals from their own wards are under consideration, their places being filled by other Commissioners on these occasions. Bad assessments are responsible for many of the complaints that are brought against Municipal administration, and it is hoped that the procedure suggested will effect an improvement in this respect. The motive of the Lieutenant-Governor in launching this scheme is not so much the raising of additional taxation, as the equalising of the burden so that the well-to-do shall bear their fair share instead of shifting it—as is sometimes the case—on to the weary shoulders of their poorer fellow townsmen.

12. *Fresh imposts levied during the year.*—The tax on animals and vehicles under section 86(*a*) of the Bengal Municipal Act, 1884, was introduced in the Giridih Municipality, and a fee on the registration of carts was for the first time levied in that town. The latter impost was also introduced at Daltonganj. Fees under the Hackney Carriage Act were newly levied in the Tangail Municipality, and a small revenue was realised in Barh from the introduction of Part X of the Municipal Act. License fees under section 261 of the Act for carrying on offensive and dangerous trades were levied for the first time in the Municipalities of Dinajpur, Rangpur, Jhalakati and Puri. Fees for the cleansing of private privies were imposed in the Municipality of Chandpur and in portions of the Dinapore Municipality.

13. The total funds available for expenditure in the whole Province were Rs. 55,83,623, against Rs. 51,62,352 in the previous year. The total expenditure amounted to Rs. 47,53,072, against Rs. 45,56,164 in 1901-1902.

14. *Closing balances of Municipalities.*—The aggregate closing balances of the municipalities stood at Rs. 8,30,551 against Rs. 6,06,188 in the preceding year. The increase of Rs 2,24,363 was due mainly to the inability of the Howrah Municipality to utilise during the year the large amount of loan funds received from Government (Rs. 1,93,000) so that the closing balance of the Municipality stood at Rs. 2,14,308, against Rs. 14,386 in 1901-1902. Failure to fully utilise loan funds or contributions, accumulation of funds for carrying out schemes of municipal reform, savings effected in estimated expenditure, or improved collections variously account for the large closing balances, wherever they occurred, of other municipalities. On the other hand, the working balances were unduly reduced in several cases, falling as low as Rs. 28 in the case of Titaghar, a depletion which must have caused considerable inconvenience in meeting working expenses at the beginning of the current year.

15. The incomes of all the Municipalities taken together amounted to a little over 49½ lakhs. This represented an increase of nearly 4 lakhs over the figure of the preceding year, but practically the whole difference was accounted for by receipts from loans, sale proceeds of Government securities, &c., advances and deposits. There was however an increase of nearly half a lakh from taxes, although this was more than counterbalanced by decreases under the heads of "ferries" and "miscellaneous."

16. This increase was shared by the Municipalities, taken as a whole, in the five Divisions of Burdwan, the Presidency, Chittagong, Patna and Chota Nagpur, while in the other Divisional groups there was a decline. However as already stated in the past five years the income from taxation has risen from Rs. 25,19,448 to Rs. 32,05,679, which gives an annual average increase of Rs. 1,37,246.

17. *Tax on houses and lands.*—This tax yielded a revenue of Rs. 11,99,898 which was larger by Rs. 3,344 than that of the previous year. This rate was levied at Chandpur for the first time and yielded Rs. 7,385 as compared with Rs. 3,805 collected in 1901-1902 from the tax on persons. There were increases of Rs. 2,753 at Chapra, Rs. 2,786 at Gaya and Rs. 1,590 at Puri. At Chapra the improvement was due to better collections under the system of commission, and in the other two towns it was owing to the assessment of new and improved holdings. The collection of large arrears in the previous year accounts for the decrease of Rs. 5,627 at Muzaffarpur and of Rs. 2,602 at Chittagong. The income from this source declined also in the Municipalities of Burdwan (Rs. 3,229), Hooghly and Chinsura (Rs. 3,023), Monghyr (Rs. 3,817) and Bhagalpur (Rs. 2,737), and the fall was attributed variously to the loss of bills by fire at Burdwan; to the interruption caused by a revision of assessment and audit of accounts at Hooghly and Chinsura; to

the prevalence of plague at Monghyr; and to the introduction of a change in the system of collection at Bhagalpur.

18. *Tax on animals and vehicles.*—The income of Rs. 2,48,873 under this head showed an increase of Rs. 6,434, which was shared among others by the Municipalities of Berhampore (Rs. 1,225), Bhagalpur (Rs. 1,416) and Balasore (Rs. 1,283). A stricter enforcement of the law combined with better collections contributed to the increase. A decrease of Rs. 1,062 at Monghyr is attributed to an exodus of the inhabitants of that town, with their carriages and horses, due to the prevalence of plague. The revenue derived from this source by the Baraset Municipality, which amounted to Rs. 6,129, again exceeded the income from the tax on persons. The fairness of this arrangement was questioned in the last Resolution of Government, and, it is reported that a large number of carts kept in rural areas in the vicinity pass regularly through the Municipality on their way to Calcutta and that a larger number of these carts is registered at Baraset than in the other Municipalities lying further south on the road to Calcutta. It is, however, also reported that the tax on persons levied in the town is susceptible of considerable increase and that this matter will receive the careful attention of the Commissioners at the next revision of assessment.

19. *Tax on professions and trades* (Rs. 57,025).—The aggregate revenue from this source shows a small falling off of Rs. 336. There was a slight increase in the Burdwan, Presidency and Rajshahi Divisions, while elsewhere there was a decline. Twenty-four Municipalities derived no income from this source.

20. *Tolls on roads and at ferries.*—No tolls are levied on roads in Bengal, but 48 Municipalities derived from ferry tolls a total income of Rs. 1,35,460. The revenue under this head shows a decline of Rs. 16,352, which was shared by all the Divisions except those of the Presidency, Burdwan and Chota Nagpur, where there was a small improvement. The largest decrease occurred in the Municipalities of Patna (Rs. 6,418), Bhagalpur (Rs 6,075), Dacca Rs. (4,030), and Cuttack Rs. (3,218), while the Narayangauj, Daudnagar and Murshidabad Municipalities return comparatively large increases of revenue, amounting respectively to Rs. 1,799, Rs. 1,663 and Rs. 1,336. The decrease at Patna and Dacca was more apparent than real, being due mainly to realisations of rent in advance during the previous year. At Bhagalpur the Barari ferry was farmed out at a reduced rate owing to the opening of a railway ferry, but Government made good the loss of the year by a grant of Rs. 5,000. At Cuttack there was a real loss of revenue owing to the extension of railway traffic.

21. *Water-rate.*—This rate, as in the previous year, was in force in 10 Municipalities. The income amounted to Rs. 2,59,348 and shows a small increase of Rs. 1,223. The largest increase, amounting to Rs. 4,700, occurred at Howrah, and four other Municipalities show an improvement. A decline of Rs. 1,364 at Burdwan was due to the remission of arrear demands which were unrealisable owing to the loss of bills by fire, and an apparent falling off of Rs. 2,124 at Arrah is due to the fact that the income of the previous year had been swelled by the realisation of arrears.

22. *Lighting-rate.*—The total receipts from this source which, as already stated, accrued only in the Municipalities of Howrah and Darjeeling, amounted to Rs. 85,845 and resulted in a small net decline of Rs. 363. The income improved by Rs. 4,775 at Howrah owing mainly to the extension of the area lighted with gas; in Darjeeling it declined by Rs. 5,138 and the loss is explained to be due to the falling off of miscellaneous lighting-rate receipts.

23. *Conservancy, including scavenging and latrine rates.*—The revenue under this head, which amounted to Rs. 7,75,743, shows an improvement of Rs. 30,587. The increase occurred mainly in the Municipalities of Gaya (Rs. 16,631), Bally (Rs. 4,368), South Suburban (Rs. 3,774), Dinapore (Rs. 2,863), North Barrackpore (Rs. 2,405), Baranagar (Rs. 1,774), Comilla (Rs. 1,329), Shahebganj (Rs. 1,262), Garulia (Rs. 1,247), and Chandpur (Rs. 1,240), and is attributed to the extension of the provisions of Part IX of the Act or to the expansion of the areas under the operation of that Part, and to revision of assessment and raising of the rate at which the tax was levied. The large decrease of Rs. 4,205 at Muzaffarpur was only apparent, and is accounted for by the activity displayed in the collection of arrears in the

previous year. The decline of Rs. 1,629 in the Municipality of Burdwan is not explained.

Several Municipalities continued their efforts in the direction of making their trenching grounds a source of income; improved results are reported from some quarters, but no marked success was obtained.

24. *Tax on persons according to their circumstances and property within the Municipality.*—The total revenue from this source amounted to Rs. 5,78,947 and shows a small improvement of Rs. 8,315. The increase, which was shared by several Municipalities and is attributable to improved assessments, was largest at Sirajganj (Rs. 3,080), Garulia (Rs. 1,647), Dinajpur (Rs. 1,293), and Bettiah (Rs. 1,185). There was a decline of Rs. 1,587 at Arrah which is explained to be due to short collections, a matter which is the subject of a special enquiry.

25. *Grants from Provincial and Local Funds and contributions by private individuals.*—The total receipts amounted to Rs. 3,24,583, showing an increase of Rs. 9,797. The contributions were—for medical purposes Rs. 2,21,074, for education Rs. 6,597, and for general purposes Rs. 96,912.

26. *Gifts of money or land and works of public utility executed by private individuals.*—Of the various instances of private liberality brought to notice in the Commissioners' Reports, which will be more fully dealt with in a separate Resolution, the following deserve special mention. A contribution of Rs. 10,000 was made by Babu Chhogmull Sukhani of Darjeeling towards the construction of a new building for the Charitable Dispensary, which has been styled the "Victoria Memorial Hospital" and which has been opened by the Lieutenant-Governor since the close of the year. Babu Harendra Lal Rai Choudhuri of Bhagyakul in the Dacca district contributed Rs. 24,000 for the construction of an out-door dispensary attached to the Mitford Hospital at Dacca; and Syed Asgar Hossain Khan *alias* Khursed Nawab gave Rs. 10,000 towards the construction of the new Hospital building at Patna.

27. *Expenditure.*—The total expenditure in the Municipalities of the province (exclusive of Calcutta), amounted during the year to Rs. 47,53,072, against Rs. 45,56,164 in 1901-1902, the result being an increase of Rs. 1,96,908. The percentages which the expenditure under each of the principal heads bore to the total outlay (apart from debt and suspense heads) varied little from those of previous years. Establishment charges slightly increased, and the percentage of expenditure on conservancy fell from 31·3 to 30·8, while that on Public Works rose from 16·5 to 18·2.

28. The above mentioned increase of nearly 2 lakhs over the figure of the preceding year was attributable mainly to the larger expenditure incurred on water-supply (Rs. 1,13,717), buildings (Rs. 59,802), roads (Rs. 23,284), hospitals and dispensaries (Rs. 20,472) and police (Rs. 14,692). "Investments" and "deposits" also account for a rise of Rs. 40,925 and Rs. 73,002 respectively, or a total increase of Rs. 1,13,927.

On the other hand, there was a falling off under the heads of "Conservancy (including road-cleaning and watering)" and "Miscellaneous" of Rs. 11,441 and Rs. 99,239 respectively. The items "Repayment of loans" and "Advances" also show an aggregate decline of Rs. 37,362.

29. *Office and Collection Establishment.*—Expenditure under this head, which rose during the year from Rs. 4,05,552 to Rs. 4,17,134, shows the usual tendency to increase which it is the business of controlling officers to scrutinise with a jealous eye. In some cases the growth is due to the payment of incremental salaries, in others to the entertainment of a larger staff or of a paid assessor, or to the increase of the charges on account of audit and banking. The expenditure on this account varies from 11·5 per cent. of the total expenditure in Chota Nagpur to 5·6 per cent. in Orissa.

30. *Prevention of fire.*—The expenditure under this head rose from Rs. 22,791 to Rs. 27,353. As in the previous years the bulk of the expenditure was incurred in the Municipalities of Cossipore-Chitpur (Rs 15,590) and Howrah (Rs. 5,459) and in the other Municipalities adjoining Calcutta which contribute to the cost of the Metropolitan Fire-Brigade.

31. *Street lighting.*—The total expenditure, which amounted to Rs. 2,39,449, shows a decline of Rs. 5,367, which is more than accounted for by the decreased charges of Rs. 10,142 at Howrah and Rs. 4,565 at Darjeeling. The

decrease at Howrah was nominal, being mainly due to the non-presentation by the Gas Company of bills for payment. Darjeeling incurred a smaller expenditure on the purchase of stores during the year. A proposal has been made at Howrah to erect a Kitson lamp of 1,000 candle power in one of the busiest parts of the town in order to guide the traffic at night.

32. *Water-supply.*—The expenditure under this head rose from Rs. 2,49,351 to Rs. 3,63,068. The difference was wholly accounted for under capital outlay, the maintenance charges having declined by Rs. 13,689. The increase in capital expenditure was shared by the Municipalities of Burdwan (Rs. 3,452), Howrah (Rs. 4,316), Garden Reach (Rs. 36,762), Darjeeling (Rs. 79,752) and Kurseong (Rs. 4,271). At Burdwan the enhancement was due to the construction of two new filters and at Howrah to the laying of 6,500 feet of additional pipes. The heavy expenditure at Garden Reach was incurred in the extension of the filtered water-supply from the Calcutta mains; 54 hydrants were erected and about 50,000 gallons of pure water are now supplied daily within the Municipality. The progress of the new water-supply scheme, which has not yet been completed, accounts for the heavy outlay at Darjeeling. At Kurseong connections were made with two new springs and iron mains were substituted for the previously existing temporary bamboo pipes; the whole system is reported to have been brought into satisfactory working order.

A project for improving their water-supply by the construction of a weir across the river Gandheswary at Bankura engaged the attention of the Municipal Commissioners of that town and expert opinion was called for. At Maniktala a large scheme for the extension of the filtered water-supply has received the sanction of Government, and the Commissioners have borrowed a lakh of rupees from Government in order to carry out the project.

A reference was made in paragraph 31 of last year's review to a proposal to supply water to certain Municipalities from the mills situated within their limits. By a mutual arrangement the mills supply the water and the Municipalities the pipes and hydrants, and the work has already made excellent progress. The Titagarh project has been sanctioned by Government and a loan of Rs. 13,000 has been granted for the purpose of carrying it out. The scheme for Bhatpara has been passed by the Commissioners; and a similar scheme for Garulia, with an application for a loan of Rs. 5,000 to meet the cost of laying the mains and hydrants, has recently received the sanction of Government.

At Berhampore the water-works fell into difficulties during the year. The buildings suffered severely from the sinking of the site, and the river at the same time receded, causing a small *chur* to form in front of the engine-house. These incidents necessitated a heavy expenditure in the purchase of extra machinery and in the repair of the buildings, in aid of which Government has sanctioned a grant of Rs. 5,000 and a loan of Rs. 10,000.

The Lieutenant-Governor is pleased to learn from the Divisional reports that considerable activity was displayed by many Municipalities in improving their sources of water-supply. He has, however, had occasion to view with concern the administration by some of the larger towns of their Municipal water-works. There are seven towns in the Province (exclusive of Calcutta) which have water-works of their own, viz., Howrah, Burdwan, Berhampore, Dacca, Nasirabad (Mymensingh), Arrah and Bhagalpur; of these the aggregate maintenance charges, in the year under review, amounted to Rs. 1,32,911, varying in individual Municipalitites between Rs. 51,843 in Howrah and Rs. 4,189 in Arrah. The management of their water-works is undoubtedly one of the chief difficulties which Municipal Commissioners have to face, for it is a matter requiring technical knowledge which few of the Commissioners themselves possess. The consequence is that the supervision which they exercise is of little practical value, and neglect of the mechinery and filters and abnormal waste of coal are faults that are constantly brought to the notice of Government. The Municipalities which have received the least favourable notice on account of their water-works administration are Burdwan and Bhagalpur, and His Honour has already impressed upon them the vital necessity of immediate reform. Comparison between the working results of each of the several installations is unfortunately vitiated by the fact that inspections are not made annually, and that detailed information of the results of the year under

review is consequently not in every case available. Such statistics however as are at hand reveal remarkable variations; the cost per 1,000 gallons, for instance, varies between 4·5 annas in Nasirabad and 1·8 in Howrah and Burdwan. Again the expenditure on coal for every 1,000 gallons of water delivered, is as high as 1·3 annas in Nasirabad and as low as ·44 anna in Howrah. These variations are probably capable of explanation, but the Lieutenant-Governor has no material before him for the purpose. In future reports His Honour would be glad to receive more detailed information of the working of this important branch of Municipal administration.

33. *Drainage.*—The total expenditure, which amounted to Rs. 1,71,367, shows a small decrease of Rs. 784 on that of the previous year. Maintenance charges declined by Rs. 11,001, while capital expenditure rose by Rs. 10,217. The increase in the latter item occurred mainly in the Municipalities of Howrah (Rs. 3,736), Dinajpur (Rs. 5,059) and Monghyr (Rs. 9,959), while the decrease was largest at Krishnagar (Rs. 8,659) and Patna (Rs. 8,235). The increased charges at Dinajpur and Monghyr were due to the construction of large masonry drains. At Krishnagar the decline was due to the fact that a costly scheme had been completed in 1901-02, and a similar cause operated at Patna, where the payment of outstanding bills connected with the execution of the scheme for the flushing of the drains had considerably swelled the charges of the previous year. Systematic steps are being taken under the direct control of the Magistrate for the preparation of suitable schemes for the improvement of the drainage of the municipalities in the Nadia district. Large schemes of drainage are under consideration or in course of preparation in the Cossipore-Chitpur, Maniktala, Baranagar, Garden Reach, Bhatpara, Budge-Budge, and Titagar Municipalities, and smaller schemes are similarly under consideration in several other Municipalities in the district of the 24-Parganas. A scheme for the improvement of the drainage of the unhealthiest portion of the Berhampore Municipality, estimated to cost Rs. 30,000 to be met from the Government Estates Improvement Fund, is at present under consideration. The town of Dacca is being surveyed as a preliminary to the preparation of a complete drainage scheme. It is reported that the drainage of the town of Gaya is gradually being improved by means of an annual subsidy of Rs. 3,000 from the Lodging-house Fund, but there is as yet no regular and complete scheme for the town. A comprehensive scheme was prepared by the Commissioners of the Howrah Municipality for the improvement of the drainage of a portion of the town, and the Commissioners obtained a loan of Rs. 75,000 from Government for carrying it out. Four Municipalities incurred no expenditure under this head, viz., those of Ghatal, Dinapore, Hajipur and Raghunathpur.

34. *Conservancy, including road cleaning, road watering and latrines.*—The expenditure under this head fell from Rs. 12,68,329 to Rs. 12,56,888. The decline was shared by the Municipalities as a whole in the Burdwan, Patna and Orissa Divisions and was largest in the two first named, where it amounted to Rs. 14,750 and Rs. 17,449 respectively. Elsewhere the charges increased, the improvement being most marked in the Presidency, Chittagong and Bhagalpur Divisions. It is noticeable that the expenditure on conservancy exceeded 50 per cent. of the total expenditure in five towns, viz., Asansol (50·54), Hooghly-Chinsura (50·83), Bhadreswar (54·08), Baranagar (50·2) and Noakhali (59·2).

The large decline of Rs. 12,288 at Howrah, where the construction of bacteriological filters and the purchase of sullage carts had raised the expenditure in the previous year, was mainly responsible for the decline in the Burdwan Division. A decrease of Rs. 17,585 occurred in the Patna Municipality owing to the diminution of charges incurred in sanitary precautions against plague, to which is mainly attributable the decline in the Patna Division. At Dacca there was a decrease of Rs. 2,654 chiefly due to savings in the cost of the feed of cattle; in that Municipality about 190 privies were constructed on the separation system, and the filters there erected for the purification of cess-pool water are reported to be working satisfactorily. At Gaya an increase of Rs. 5,056 occurred, which was mainly due to the purchase of more conservancy carts and to the erection of new latrines. An increase of Rs. 3,779 at Monghyr is accounted for by the purchase of new carts and the cleaning of roads and jungles. At Cuttack the non-payment during the year of certain outstanding bills resulted in a decline of Rs. 2,345.

The Muzaffarpur Municipality obtained the sanction of Government to the construction of a septic tank for the disposal of sewage, the funds for the purpose being provided by means of a loan from Government. The Commissioner has, however, made no mention of the progress of the scheme. Similar projects for the construction of septic tanks on the principles which have proved successful in several large mills are being formulated by the Garden Reach and Cossipore-Chitpur Municipalities in consultation with the Sanitary Engineer. Among other new schemes one of the most important is the improvement of an insanitary bustee of mill coolies at Bhatpara which was undertaken during the year and is now nearing completion. Five straight roads have been driven through a tract which was formerly a foetid congeries of hollows, huts and cess-pits. The area has been drained and supplied with water, the roads have been metalled and the unwholesome tanks have been filled with coal ashes; at the same time regular lines of spacious and well ventilated huts have been laid out along the roads. The immediate result of these improvements has been that, for the first time for many years, the inhabitants enjoyed complete immunity from cholera in the past year. The Commissioners of the Cossipore-Chitpur, Garulia and Titaghar Municipalities are taking similar action in respect of certain bustees in those Municipalities, and it is reported that the bustee taken up in the first named Municipality is already beginning to wear a different aspect.

Nearly one-third of the whole Municipal expenditure is devoted to conservancy, and the problems to be dealt with increase, not only in magnitude but in complexity, with the size of the Municipalty. Among them may be mentioned:—Should the sewage be removed direct by carts or from depôts? Should a light tramway be used? What is the best form of cart? How is the cart to be got beyond the edge of the trenching-ground in the rainy season? Can all the waste fluid from the houses be removed by carts and, if not, how is that which must be removed to be separated? If the bye-laws as to suitable private latrines are to be enforced, what suitable structure can a poor rate-payer afford? How are the upper-story privies to be dealt with? How are the sweepers to be supervised and controlled? These and similar problems are being separately and independently struggled with in different parts of the Province, and one great difficulty experienced by those engaged in the work is that they have little knowledge of the methods adopted and the success attained in other places. In this connection the Lieutenant Governor considers that the Sanitary Commissioner might render most valuable assistance, and His Honour desires that that officer will give special attention to this part of his duty, and endeavour to secure that useful experience gained in one Municipality may be turned to account in other Municipalities where the same difficulties have to be overcome.

35. *Hospitals and Dispensaries.*—The expenditure under this head rose from Rs. 4,48,847 to Rs. 4,69,319. A comparison with past years is, however, vitiated by the fact that a uniform procedure is not followed in the adjustment of charges incurred on plague, which are in some cases included under Hospitals and Dispensaries" and in others shown separately. The Lieutenant-Governor desires that in future all charges on account of plague shall be shown in a separate column headed "Charges on account of plague" subordinate to "9—Miscellaneous" in Form III, which new column will stand between the columns headed "Provident Fund" and "Miscellaneous." The increase in expenditure on hospitals and dispensaries was largest in the Rajshahi Division, where it amounted to Rs. 24,909; while on the other hand the greatest decreases occurred in the Presidency Division (Rs. 12,810) and in the Patna Division (Rs. 12,400). In the Rajshahi Division the enhancement was mainly due to the construction of new dispensary buildings at Rampur Boalia, Jalpaiguri and Sirajganj. In the Presidency Division the decline is attributed principally to the discontinuance of contributions towards the cost of general preventive measures against plague. In the Patna Division the Municipalities of Patna and Gaya are chiefly responsible for the diminution. In the former Municipality the falling off was largely due to the non-payment of certain outstanding bills and to the separation of charges for the veterinary dispensary. Moreover the Commissioners found it necessary, having regard to the growing demands of the Bankipore Hospital, for which a fine building has been erected at a total cost of Rs. 99,388, to effect certain economies in the matter of the admission of in-patients. At Gaya the reduction of plague charges during the

year, and the fact that certain works of improvement have been completed in the previous year, were responsible for the diminished expenditure. Six Municipalities spent no part of their income on hospitals and dispensaries.

36. *Vaccination.*—The total expenditure under this head was Rs. 21,548, against Rs. 21,523 in the previous year. At Darjeeling the vaccinator performed as many as 2,750 operations, and at Rampur Boalia and Bhagalpur the outturn of each operator exceeded 1,400. The Magistrate of the 24-Parganas reports that special attention is being paid to the requirements of Municipalities in which mill operatives congregate.

37. *Public works.*—The expenditure under this head rose from Rs. 6,69,533 to Rs. 7,45,848, or by Rs. 76,315. The increase occurred under the sub-heads of "Buildings" (Rs. 59,802) and "Roads" (Rs. 23,284), whilst there was a decline under "Establishment" and "Stores."

38. *Public Instruction.*—The expenditure under this head amounted to Rs. 1,37,407, or Rs. 5,067 in excess of that of the previous year. The expenditure on primary education rose from Rs. 67,090 to Rs. 74,015, an amount which represents 2·7 per cent. of the aggregate ordinary income of Municipalities, and which still falls short of the standard of 3·2 per cent. prescribed by Government. However, it. is evident from the Commissioners' reports that proper attention is being paid to the necessity for making suitable provision for primary education as funds permit. The practice of having the sanctioned municipal grants for primary education distributed according to the instructions of the Deputy Inspector of Schools continues, and this has suppressed to a great extent irregularities in the matter of distribution. In the 24-Parganas an Inspecting pandit on special pay had been appointed in 1901-1902 to ensure proper supervision over the primary and girls' schools in certain municipalities in the district. The scheme was attended with satisfactory results, and a proposal to extend it by appointing another Inspecting pandit for other important municipalities in the district has been placed before the Municipal Commissioners for acceptance. Mr. Stevenson-Moore states that most of the municipalities concerned have expressed their willingness to co-operate, and that on receipt of replies from the rest a revised scheme of primary school inspection will be introduced. The establishment of technical municipal schools, affiliated to the mills, is a development, which, it is hoped, will assume a practical shape during the current year.

39. *Loans.*—Nine Municipalities obtained loans from Government aggregating Rs. 3,60,600. These were Howrah (Rs. 1,93,000), Maniktala (Rs. 75,000, being the first instalment of a loan of one lakh), Garden Reach (Rs. 45,000), Berhampore (Rs 15,600), Nasirabad (Rs. 12,500), Muzaffarpur (Rs. 10,000), Sherpur in Mymensingh (Rs. 4,000), Kurseong (Rs. 3,000) and South Barrackpore (Rs. 2,500). The majority of tha loans were taken for projects for the improvement of water-supply and drainage. There was no instance of default in repayment, whether of principal or interest, and there is no occasion to question the solvency of any of the Municipalities which are thus in debt to Government.

40. *Audit of accounts and embezzlements.*—A smaller number of cases of embezzlements was brought to notice during the year than in 1901-1902. The largest defalcation reported was one that occured at Bhagalpur, where a tahsildar embezzled a sum of Rs. 1,492. At Sirajganj a defalcation occurred in which the whole office staff are said to have been implicated. Minor cases are reported from Howrah, Patuakhali, Sassaram and Chapra.

41. *Working of the Porters and Dandiwallas Act, 1883.*—Bengal Act V of 1883 for the control of Porters and *Dandiwallas* was in force only in the Municipality of Darjeeling. The total number of porters and *dandiwallas* registered during the year was 858 against 843 in the previous year, and the total cost of working the Act was Rs. 272 against Rs. 379 in 1901-1902. There were 14 prosecutions under the Act against 12 in 1901-1902, and the amount of fines realized was Rs. 32. No occasion arose for the cancellation of licenses during the year. The Deputy Commissioner of Darjeeling suggests that in view of the increasing importance of Kurseong as a hill-station the Act should be enforced there. His proposals on the subject should be submitted separately for the consideration of Government.

42. One of the chief among the problems of Municipal administration which have occupied the Lieutenant-Governor's attention during the year under

review, is that of the special requirements of the town of Puri. The Municipality itself is a comparatively small one, with a resident population of some 31,000 souls, which, however, at certain periods of the year, is doubled, trebled and even quadrupled by the inrush of pilgrims to the shrine of Jagarnath. It is this constant fluctuating population that renders the Municipal administration of the town one of grave and ever-increasing difficulty, and adds enormously to the task of providing and enforcing proper means of sanitation.

Towards the close of the year Mr. Bourdillon visited the town, and discussed with the local officers the methods by which improvements could best be effected. The problem falls naturally into two divisions, the one being the question of ordinary Municipal management, and the other that of the special arrangements required to provide for the periodical visit of enormous numbers of pilgrims. To solve the first portion of the problem a programme of municipal reform was outlined, comprising the purification of the sources of water-supply, and the improvement of latrines and drainage; to meet the second difficulty the heads of a separate programme were indicated, which was directed mainly to the object of securing sanitary and inexpensive accommodation for pilgrims, improved water-supply, and proper arrangements for the treatment of the sick. For the financing of the latter portion of the scheme, a special source exists in the Puri Lodging-house Fund, but the supervision of the arrangements is a task which devolves upon the Municipal Commissioners and largely increases their burdens and responsibilities. The two aspects of the question are intricately connected. Any failure in the matter of the ordinary Municipal administration of the town cannot fail to react upon the utility of the arrangements made to provide for its fluctuating population, and the converse is equally inevitable. The Lieutenant-Governor recognises that the reforms will necessitate considerable expenditure, but he is convinced of their far reaching importance to the health not only of the locality but of the whole Province and indeed of all India. His Honour is prepared to meet such requirements as the funds locally available are insufficient to provide for in a liberal spirit, subject, however, to the condition that the Municipal Commissioners and their executive officers show themselves fully conscious of the importance of the problem with which they are called upon to deal, and devote to its solution the tact, energy and perseverance by which alone any lasting reform can be effected.

43. Some special remarks are also called for regarding Howrah, both because of its metropolitan character and its close association with Calcutta, and because next to Calcutta it is the largest Municipality in the Province. The head-quarters of one of the largest railway systems and the home of many important industries, the administration of Howrah is, on a smaller scale, almost as difficult and arduous a task as that of its larger neighbour, Calcutta. In the year under review, its Municipal Commissioners were the trustees of a current income falling little short of 8 lakhs of rupees, nearly four times greater than that of any other individual mufassal Municipality, and they incurred a total expenditure, including loan transactions, of all but 6 lakhs. The water-works of Howrah are the largest in the Province outside Calcutta; its drainage system is the most complete; it is the possessor of a conservancy tramway, and a scheme is now under consideration, which may soon prove an accomplished fact, for the introduction of electric tram cars with the ultimate objective of the eventual linking of the tramway system with that of Calcutta. The Municipal well-being of Howrah is closely connected with that of Calcutta and its Commissioners have wisely provided for the development of the town on the most approved modern principles. During the whole of the year under report the question of extending to Howrah the Calcutta building regulations was under discussion, and since the close of the year their extension has been finally sanctioned by Government. The measure is one that should have a most salutary effect on the future expansion of the town, and should obviate the growth of the evil of overcrowding which presents so serious a problem in the neighbouring metropolis. The great improvement in the financial administration of this Municipality, which has already been commented upon, has rendered it possible for the Commissioners to carry out large schemes of sanitary improvement. A project for the improvement of the drainage of Wards VIII and IX was commenced during the year, and a loan was granted by Government for the purpose. Large loans were taken for the improvement of the water-works by the extension of the engine house at Serampore and the purchase of a new

engine and pumping plant, and smaller loans were also obtained for the improvement of the Municipal market, for the extension of the conservancy railway, and for the acquisition of a night-soil depôt.

The progress of this Municipality is a matter which the Lieutnant-Governor notes with particular satisfaction. His Honour is confident that the Commissioners are fully conscious of the great responsibilities which devolve upon them, in meeting the ever-growing requirements of a town which manifestly has a great future before it, and he is glad to be able to congratulate them on a year's record of which they have every reason to be proud.

44. The opinions expressed by Divisional Commissioners on the working of the municipalities of the Province are on the whole commendatory, though inadequate assessments, careless supervision, and indifferent collections are noticed in several quarters. The most striking eulogy is that conferred by Mr. Stevenson-Moore upon the Municipalities, which are no less than 25 in number, lying in his district of the 24-Parganas.—"There is hardly a branch of municipal work," he remarks, "in connection with which a considerable expansion and development have not to be recorded, and there are, I am glad to say, few Municipalities which are not in a position to pride themselves on having taken a good step onwards." Improvement is being effected on the most enlightened lines. A pure water-supply has been or is being provided in all the Municipalities which form the suburbs of Calcutta, and the improvement of their drainage is receiving as close an attention. Moreover concerted action is being taken to ensure the construction, in these suburbs, before whom a great future lies by reason of the development of electric traction, of properly aligned roads and well-built and sanitary houses, and to prevent in future the over-crowding which renders so difficult the problem which the Corporation of Calcutta are called upon to solve. In the Dacca Division, most of the Municipalities have practical working projects in hand, and Mr. Savage is able to express a hope that in course of time "the towns of Eastern Bengal will be as noted for their salubrity as not many years ago they were notorious for insalubrity." In Bihar, particularly in the towns of Patna, Chapra, Darbhanga and Monghyr, Municipal administration was much hampered during the past year by the prevalence of plague, which drained the Commissioners' resources (though in some cases they were supplemented by liberal grants from Government) and restricted their operations. They have not failed, however, to earn commendation, and the Lieutenant-Governor trusts that the terrible epidemic with which they have been visited will only serve to stimulate their efforts for the removal of the insanitary conditions which foster its growth. The only really jarring note is struck by the Commissioner of Orissa who stigmatises the condition of the Cuttack Municipality as lamentable. His report states that "instead of progress there was a falling back in almost all important respects," and it cites the failure to improve their assessment, to which reference has already been made, as a discreditable instance of the feebleness of the administration of the Municipal Commissioners of that town.

Such instances of retrogression are, however, exceptional, and Mr. Bourdillon is glad to be able to close his review with an expression of his satisfaction at the manner in which both the office bearers and the Commissioners of the majority of the Municipalities in the Province have performed their onerous and responsible duties. It is the fashion in some quarters to decry the work which is being done by these bodies, and to stigmatise it in sweeping terms as unsuccessful. It is inevitable that the instances of failure or maladministration which from time to time are brought to light should attract public attention, while no notice is taken of the vastly larger number of cases in which good work is quietly and unostentatiously performed. The facts and figures cited in the foregoing paragraphs, however, prove how real has been the progress along all the main lines of Municipal improvement, and give good hope of continued development in the future.

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Secretary to the Govt. of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1902-1903.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1903.*

1	2	3	4	5	6								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
BURDWAN DIVISION.													
Burdwan	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	1	6	15	22	3	19	1	21	
	2	Kalna		8,121	...	5	10	15	1	14	...	15	
	3	Katwa		7,220	...	4	8	12	2	10	...	12	
	4	Dainhat		5,618	1	4	8	13	1	12	...	13	
	5	Raniganj ...		16,398	...	5	8	13	1	12	3	10	
	6	Asansol ...		17,984	...	9	...	9	...	9	5	4	
			Total ...	94,032	2	33	49	84	8	76	9	76	
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	...	5	11	16	3	13	...	16	
Bankura	8	Bankura ...	Ditto ...	20,666	1	3	8	12	1	11	2	10	
	9	Vishnupur ...		19,090	...	4	8	12	1	11	...	12	
	10	Sonamukhi ...		13,448	1	9	...	10	2	8	...	10	
			Total ...	53,204	2	16	16	34	4	30	2	32	
Midnapore ...	11	Midnapore ...	Act III (B.C.) of 1884 as amended.	33,138	1	5	12	18	1	17	2	16	
	12	Tamluk		7,872	...	4	8	12	1	11		12	
	13	Ghatal		14,537	...	5	10	15	1	14	...	15	
	14	Chandrakona ...		9,315	...	4	8	12	1	11	...	12	
	15	Ramjibanpur ...		10,265	...	3	6	9	1	8	...	9	
	16	Khirpai		4,995	...	4	6	10	1	9	...	10	
	17	Kharar		9,493	1	5	10	16	1	15	...	16	
			Total ...	89,615	2	30	60	92	7	85	2	90	
Hooghly	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	1	5	12	18	2	16	2	16	
	19	Serampore ...		44,451	...	6	12	18	1	17	3	15	
	20	Uttarpara ...		7,036	...	4	8	12	1	11	1	11	
	21	Baidyabati ...		17,174	...	4	8	12	...	12	1	11	
	22	Bhadreswar ...		15,150	...	4	8	12	...	12	1	11	
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9	
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9	
	25	Arambagh ...		8,281	1	10	...	11	3	8	...	11	
			Total ...	133,892	2	39	60	101	7	94	8	93	
Howrah	26	Howrah ...	Act III (B.C.) of 1884 as amended.	157,594	1	9	20	30	5	25	7	23	
	27	Bally		18,662	...	6	12	18	4	14	2	16	
			Total ...	176,256	1	15	32	48	9	39	9	39	
			Divisional Total	555,691	9	139	228	375	38	337	30	345	
PRESIDENCY DIVISION.													
24-Parganas ...	28	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	5	7	3	9	
	29	Manicktola ...		32,387									
	30	Baranagore ...		25,493	...	4	8	12	2	10	1	11	
	31	Kamarhati ...		13,216	...	3	6	9	1	8	3	6	
	32	South Suburban		26,374	...	9	...	9	...	9	2	7	
	33	Tollyganj ...		12,321	...	3	7	10	1	9	...	10	
	34	Garden Reach ...		28,211	1	3	6	9	1	8	...	9	
	35	Rajpur ...		10,713	...	12	...	13	1	12	3	6	
	36	Baruipur ...		4,217	...	6	12	18	2	16	...	18	
	37	Jainagar ...		8,810	1	3	6	9	...	9	...	9	
	38	South Dum-Dum		10,904	...	4	8	13	1	12	...	13	
	39	North ditto		4,996	...	3	6	9	1	8	...	9	
	40	South Barrackpore.		9,419	...	3	6	9	1	8	...	9	
	41	Panihati ...		11,178	...	3	7	10	...	9	...	9	
	42	Titaghar ...		16,065	...	9	...	9	3		...	10	
	43	North Barrackpore.		12,600	...	5	10	15	...	9	6	3	
	44	Garulia ...		7,375	...	9	...	9	1	14	...	15	
	45	Baraset ...		8,634	...	6	12	18	...	9	3	6	
	46	Naihati ...		23,753	...	5	10	15	3	15	...	18	
	47	Bhatpara ...		21,540	...	9	...	9	4	11	2	13	
	48	Goberdanga ...		5,865	...	3	6	9	...	9	6	3	
	49	Basirhat ...		17,001	...	5	10	15	...	9	...	9	
	50	Baduria ...		12,924	...	4	8	12	1	14	...	15	
	51	Taki ...		6,089	...	3	6	9	1	11	...	12	
	52	Budge-Budge ...		13,051	...	9	...	9	...	9	...	9	
			Total ...	383,322	2	130	148	280	30	250	41	239	
Nadia	53	Krishnagar ...	Act III (B.C.) of 1884 as amended.	24,547	1	6	14	21	4	17	2	19	
	54	Santipur ...		26,898	1	8	16	25	2	23	...	25	
	55	Ranaghat ...		8,744	...	6	12	18	2	16	...	18	
	56	Nadia ...		10,880	...	4	8	12	...	12	...	12	
	57	Kushtia ...		5,330	...	4	8	12	...	12	...	12	
	58	Kumarkhali ...		4,584	...	5	10	16	...	15	...	15	
	59	Meherpur ...		5,766	...	3	6	9	1	8	...	9	
	60	Birnagar ...		3,124	...	4	8	12	...	12	...	12	
	61	Chakdah ...		5,482	...	12	...	12	...	12	...	12	
			Total ...	95,355	2	52	82	136	9	127	2	134	

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1903*—continued.

1	2	3	4	5	6								7
					Number of Members of Committees.								
Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) European.	(h) Native.	Remarks.
PRESIDENCY DIVISION—*concluded.*													
Murshidabad ...	62	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	7	18	3	22	
	63	Murshidabad ...		15,168	...	5	10	15	1	14	...	15	
	64	Azimganj ...		13,386	...	5	10	15	...	15	1	14	
	65	Jangipur ...		10,921	...	8	16	24		21	1	23	
	66	Kandi ...		12,086	1	3	7	11*	3	8	...	11	
			Total ...	75,907	3	27	60	90	14	76	5	85	
Jessore	67	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	...	6	12	18	2	16	...	18	
	68	Kotechandpur		9,065	...	3	6	9	1*	8	...	9	
	69	Maheshpur ...		4,180	...	5	10	15	1†	14	...	15	
			Total ...	21,299	...	14	28	42	4	38	...	42	
Khulna	70	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	2	13	...	15	3	12	...	15	
	71	Satkhira ...		8,356	...	4	8	12	1	11	...	12	
	72	Debhata ...		5,454	...	12	...	12	...	12	...	12	
			Total ...	24,290	2	29	8	39	4	35	...	39	
			Divisional Total...	600,173	9	252	326	587	61	526	48	539	
RAJSHAHI DIVISION.													
ajshahi	73	Rampur Boalia	Bengal Act III of 1884, as amended up to date.	21,589	...	7	14	21	4	17	5	16	
	74	Nator		8,654	...	7	12	19	1	18	...	19	
			Total ...	30,243	...	14	26	40	5	35	5	35	
Dinajpur	75	Dinajpur ...	Bengal Act III of 1884, as amended up to date.	13,430	1‡	4	10	15	3	12	1	14	
Jalpaiguri	76	Jalpaiguri ...	Ditto ...	10,231	3	10	...	13	4	9	3	10	
Darjeeling ...	77	Darjeeling ...	Ditto ...	16,924	1	24	...	25	6	19	21	4	
	78	Kurseong ...		4,469	...	5	7	12	1	11	7	5	
			Total ...	21,393	1	29	7	37	7	30	28	9	
Rangpur	79	Rangpur ...	Bengal Act III of 1884, as amended up to date.	15,960	2	4	12	18	2	16	...	18	
Bogra	80	Bogra	Ditto ...	7,094	1	4	10	15	2	13	...	15	
	81	Sherpur		4,104	...	4	8	12	...	12	...	12	
			Total ...	11,198	1	8	18	27	2	25	...	27	
Pabna	82	Pabna	Bengal Act III of 1884, as amended up to date.	18,424	...	6	12	18	5	13	1	17	
	83	Sirajganj ...		23,114	...	6	11§	17	...	17	4	13	
			Total ...	41,538	...	12	23	35	5	30	5	30	
			Divisional Total for 1902-1903.	143,993	8	81	96	185	28	157	42	143	
DACCA DIVISION.													
Dacca	84	Dacca	Bengal Act III of 1884, as amended up to date.	90,542	3	4	14	21	5	16	4	17	
	85	Narayanganj ...		24,472	...	4	8	12	...	12	3	9	
			Total ...	115,014	3	8	22	33	5	28	7	26	
Mymensingh ...	86	Nasirabad ...	Bengal Act III of 1884, as amended up to date.	14,668	1	5	12	18	3	15	1	17	
	87	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	88	Jamalpur ...		17,965	2	3	10	15	1	14	...	15	
	89	Sherpur ...		12,535	...	8	4	12	2	10	...	12	
	90	Kishorganj ...		16,246	...	5	10	15	...	15	...	15	
	91	Bazitpur ...		10,027	...	3	6	9	2	7	...	9	
	92	Netrokana ...		11,402	1	14	...	15‖	4	11	...	15	
	93	Tangail ...		16,666	1	4	10	15	2	13	...	15	
			Total ...	105,397	5	45	58	103	14	94	1	107	
Faridpur ...	94	Faridpur ...	Bengal Act III of 1884, as amended up to date.	11,649	...	6	12	18	7	11	1	17	
	95	Madaripur ...		17,463	1	3	8	12	2	10	...	12	
			Total ...	29,112	1	9	20	30	9	21	1	29	
Backergunge ...	96	Barisal ...	Bengal Act III of 1884, as amended up to date.	18,978	...	5	10	15	1	14	2	13	
	97	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	98	Jhalokati ...		5,234	...	9	...	9	4	5	...	9	
	99	Pirojpur ...		14,119	1	10	...	11	3	8	...	11	
	100	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
			Total ...	45,574	4	40	10	54	14	40	2	52	
			Divisional Total ...	295,097	13	102	110	225	42	183	11	214	

* Besides the Subdivisional Officer of Jhenidah is the Chairman appointed under sections 23 and 27 of the Act.
† Ditto ditto Bongong ditto ditto.
‡ Correct figure.
§ One Commissioner died at the commencement of the year, so that he could not attend any meeting during the year, and no bye-election was deemed necessary to be held as the general election was to take place soon.
‖ The total number of Commissioners is 16, but one died last year and none appointed in his place.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1903*—continued.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEES.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(*a*) Ex-officio.	(*b*) Nominated.	(*c*) Elected.	(*d*) Total.	(*e*) Officials.	(*f*) Non-officials.	(*g*) European.	(*h*) Native.	REMARKS.
CHITTAGONG DIVISION.													
Tippera	101	Comilla ...	Bengal Act III of 1884, as amended up to date.	19,169	1	5	12	18	3	15	3	15	
	102	Brahmanbaria		19,915	1	3	8	12	3	9	...	12	
	103	Chandpur ..		9,362	2	7	...	9	2	7	5	4	
			Total ...	48,446	4	15	20	39	8	31	8	31	
Noakhali	104	Noakhali ...	Bengal Act III of 1884, as amended up to date.	6,520	2	2	8	12	3	9	1	11	
Chittagong ...	105	Chittagong ...	Ditto ...	22,740	1	5	12	18	5	13	4	14	
	106	Cox's Bazar ...	Ditto ...	3,845	3	10	...	13	4	9	1	12	
			Total ...	25,985	4	15	12	31	9	22	5	26	
			Divisional Total	80,951	10	32	40	82	20	62	14	68	
PATNA DIVISION.													
Patna	107	Patna	Bengal Act III of 1884, as amended up to date.	153,739	4	7	20	31	4	27	4	27	
	108	Barh		12,164	1	3	6	10	3	7	1	9	
	109	Bihar		45,063	2	2	8	12	2	10	1	11	
	110	Dinapore ...		22,858	1	6	12	19	3	16	2	17	
			Total ...	233,824	8	18	46	72	12	60	8	64	
Gaya	111	Gaya	Bengal Act III of 1884, as amended up to date.	71,258	1	8	16	25	3	22	5	20	
	112	Tikari		6,437	3	9	...	12	5	7	1	11	
	113	Daudnagar ...		9,744	1	12	...	13	1	12	1	12	
			Total ...	87,469	5	29	16	50	9	41	7	43	
Shahabad ...	114	Arrah	Bengal Act III of 1884, as amended up to date.	46,170	2	4	12	18	3	15	3	15	
	115	Jagadispur ...		11,451	...	4	5	9	1	8	2	7	
	116	Buxar		13,945	...	5	8	13	3	10	3	10	
	117	Dumraon ...		17,236	...	3	6	9	1	8	1	8	
	118	Bhabhua ...		5,660	...	4	6	10	2	8	...	10	
	119	Sasaram ...		23,644	1	7	14	22	1	21	1	21	
			Total ...	118,106	3	27	51	81	11	70	10	71	
Saran	120	Chapra ...	Bengal Act III of 1884, as amended up to date.	45,901	1	6	12	19	3	16	5	14	
	121	Revelganj ...		9,765	1	3	8	12	3	9	1	11	
	122	Siwan ...		15,756	1	3	6	10	1	9	1	9	
			Total ...	71,422	3	12	26	41	7	34	7	34	
Champaran ...	123	Motihari ...	Bengal Act III of 1884, as amended up to date.	13,730	2	3	8	13	3	10	5	8	
	124	Bettiah		24,696	1	12	...	13	7	6	3	10	
			Total ...	38,426	3	15	8	26	10	16	8	18	
Muzaffarpur ...	125	Muzaffarpur ...	Bengal Act III of 1884, as amended up to date.	45,617	1	6	12	19	3	16	4	15	
	126	Hajipur ...		21,398	...	4	9	13	1	12	1	12	
	127	Lalganj ...		11,502	...	10	1	11	2	9	1	10	
	128	Sitamarhi ...		9,538	1	11	...	12	2	10	1	11	
			Total ...	88,055	2	31	22	55	8	47	7	48	
Darbhanga ...	129	Darbhanga ...	Bengal Act III of 1884, as amended up to date.	66,244	4	4	14	22	5	17	4	18	
	130	Madhubani ...		12,900	1	5	10	16	2	14	1	15	
	131	Roserha ...		10,245	...	14	...	14	...	14	2	12	
	132	Samastipur ...		9,101	2	7	...	9	2	7	2	7	
			Total ...	98,490	7	30	24	61	9	52	9	52	
			Divisional Total...	735,792	31	162	193	386	66	320	56	330	
BHAGALPUR DIVISION.													
Monghyr ...	133	Monghyr ...	Bengal Act III of 1884, as amended up to date.	50,133	1	6	12	19	5	14	5	14	
	134	Jamalpur ...		13,903	...	(*a*)8	10	18	...	18	8	10	
			Total ...	64,036	1	14	22	37	5	32	13	24	
Bhagalpur ...	135	Bhagalpur ...	Bengal Act III of 1884, as amended up to date.	75,764	...	7	14	21	3	18	4	17	
	136	Colgong ...		5,360	...	11	...	11	...	11	...	11	
			Total ...	51,124	...	18	14	32	3	29	4	28	
Purnea	137	Purnea ...	Bengal Act III of 1884, as amended up to date.	14,006	1	(*b*)6	12	19	2	17	3	16	
	138	Kishanganj ...		7,689	2	4	7	13	3	10	1	12	
			Total ...	21,695	3	10	19	32	5	27	4	28	

(*a*) Includes two appointed by Government, election being failed, under section 16 of the Municipal Act.
(*b*) Ditto one ditto ditto ditto.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1903*—concluded.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	Number of Members of Committee. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	Remarks.
Bhagalpur Division—*concluded.*													
Malda	139	English Bazar	Bengal Act III of 1884, as amended up to date.	13,668	3	3	12	18	3	15	...	18	
	140	Old Malda ...		3,744	2	2	8	12	2	10	...	12	
		Total ...		17,412	5	5	20	30	5	25	...	30	
Sonthal Parganas	141	Deoghur ...	Bengal Act III of 1884, as amended up to date.	7,043	...	(c)10	6	16	3	13	1	15	
	42	Sahibganj ...		7,894	...	3	6	9	...	9	3	6	
		Total ...		14,937	...	13	12	25	3	22	4	21	
		Divisional Total...		199,204	9	60	87	156	21	135	25	131	
Orissa Division.													
Cuttack	143	Cuttack	Bengal Municipal Act III (B.C.) of 1884 as amended up to date.	46,555	...	6*	12	18	6	12	4	14	
	144	Jajpur		12,109	1	11	...	12	2	10	1	11	
	145	Kendrapara ...		15,245	...	12	...	12	3	9	1	11	
		Total ...		73,909	1	29	12	42	11	31	6	36	
Balasore	146	Balasore... ...	Bengal Municipal Act III (B.C.) of 1884, as amended up to date.	20,965	1	5	12	18	4	14	2	16	
Puri	147	Puri	Ditto ...	30,857	1	4	10	15	6	9	3	12	
		Divisional Total...		125,731	3	38	34	75	21	54	11	64	
Chota Nagpur Division.													
Hazaribagh ...	148	Hazaribagh ...	Bengal Act III of 1884, as amended up to date.	15,792	2	4	9	15	5	10	5	10	
	149	Chatra ...		10,613	2	7	7	16	5	11	1	15	
	150	Giridih ...		8,867	1	8	...	9	1	8	4	5	
		Total ...		35,272	5	19	16	40	11	29	10	30	
Ranchi	151	Ranchi ...	Bengal Act III of 1884, as amended up to date.	23,117	2	4	10	16	3	13	4	12	
	152	Lohardaga ...		6,354	...	10	...	10	1	9	2	8	
		Total ...		29,471	2	14	10	26	4	22	6	20	
Palamau	153	Daltonganj ...	Bengal Act III of 1884, as amended up to date.	5,838	4	6	...	10	4	6	1	9	
Manbhum ...	154	Purulia ...	Bengal Act III of 1884, as amended up to date.	17,291	2	5	12	19	3	16	5	14	
	155	Jhalda		4,879	...	9	...	9	1	8	...	9	
	156	Raghunathpur		4,172	1	9	...	10	2	8	1	9	
		Total ...		26,342	3	23	12	38	6	32	6	32	
Singhbhum ...	157	Chaibassa ...	Bengal Act III of 1884, as amended up to date.	8,653	4	9	...	13	5	8	4	9	
		Divisional Total...		105,576	18	71	38	127	30	97	27	100	
		GRAND TOTAL ...		2,842,208	110	937	1,152	2,198	327	1,871	264	1,934	

(a) Includes four appointed by Government election being failed, under section 16 of the Municipal Act.
* Inclusive of two *ex-officio* members.

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1902-1903.

FORM NO. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5										
				MUNICIPAL RATES AND TAXES.										
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c.), in as many columns as may be necessary.		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan ...	603	37,690	6,195	1,209	4,800	23,260	...	16,567	...	7,081	96,801
	2	Kalna ...	1,875	319	3,520	155	...	...	...	2,814	4,703	32	11,543
	3	Katwa ...	3,804	131	503	80	...	...	...	1,928	4,756	47	7,445
	4	Dainhat ...	719	...	371	...	...	...	...	395	2,672	32	3,470
	5	Raniganj ...	6,721	11,696	1,633	467	...	...	...	2,501	...	48	16,245
	6	Asansol ...	348	9,845	971	304	...	...	...	3,606	...	69	14,845
		Total ...	14,070	59,731	13,093	2,214	4,800	23,260	...	27,811	12,131	7,309	1,50,349
Birbhum	7	Suri ...	1,543	1,100	983	106	...	...	...	3,390	4,712	7	10,298
Bankura	8	Bankura ...	2,286	1,239	718	46	...	...	...	2,163	5,774	84	10,024
	9	Vishnupur ...	79	179	541	52	...	...	...	...	4,513	2	5,287
	10	Sonamukhi ...	1,329	47	418	106	...	...	...	...	4,179	3	4,753
		Total ...	3,694	1,465	1,677	204	...	...	...	2,163	14,466	89	20,064
Midnapore	11	Midnapore ...	1,258	16,805	5,859	448	...	...	...	12,966	...	242	36,320
	12	Tamluk ...	1,132	204	240	13	192	...	...	2,039	3,438	36	6,164
	13	Ghatal ...	2,348	230	1,727	3	...	...	...	...	6,389	38	8,[illegible]
	14	Chandrakona ...	353	27	1,322	...	...	...	...	...	3,110	69	4,528
	15	Ramjibanpur ...	991	32	387	...	...	...	...	...	2,246	14	2,679
	16	Khirpai ...	491	40	1,023	...	...	...	...	...	1,842	23	2,928
	17	Kharar ...	689	...	837	...	...	...	...	...	3,389	36	4,262
		Total ...	7,262	17,338	11,395	464	192	...	...	15,005	20,414	458	65,266
Hooghly ...	18	Hooghly-Chinsura ...	2,313	25,787	4,801	554	2,934	...	...	15,585	...	414	50,075
	19	Serampore ...	7,738	26,861	1,111	1,662	5,335	...	...	14,270	...	151	49,390
	20	Uttarpara ...	3,516	7,622	1,108	481	1,015	...	...	3,124	...	64	13,414
	21	Baidyabati ...	2,469	27	4,627	1,530	390	...	...	3,853	6,741	46	17,214
	22	Bhadreswar ...	893	6,448	1,134	327	...	...	...	5,780	1,206	7	14,302
	23	Kotrung ...	1,639	2	94	1,758	...	...	...	...	2,511	17	4,382
	24	Bansberia ...	2,070	...	254	431	...	...	...	...	3,170	10	3,865
	25	Arambagh ...	743	477	253	58	...	...	...	1,100	2,815	20	4,723
		Total ...	21,381	67,224	13,382	6,801	9,674	...	...	43,112	16,443	729	1,57,365
Howrah	26	Howrah ...	14,386	1,75,451	12,049	2,482	...	1,28,429	52,943	1,40,414	...	2,326	5,14,094
	27	Bally ...	4,795	11,637	641	857	1,559	...	...	10,632	...	172	25,493
		Total ...	19,181	1,87,088	12,690	3,339	1,559	1,28,429	52,943	1,51,046	...	2,498	5,39,592
		Divisional Total	67,131	3,33,946	53,220	13,128	16,225	1,51,689	52,943	2,42,527	68,166	11,090	9,42,934
PRESIDENCY DIVISION.													
24-Parganas ...	28	Cossipore-Chitpur ...	19,700	61,891	4,075	716	...	24,646	...	21,473	...	1,046	1,13,847
	29	Manicktala ...	6,052	29,816	6,099	2,306	...	9,023	...	16,924	...	702	64,870
	30	Baranagore ...	1,032	17,463	1,911	598	1,809	...	...	15,245	...	269	37,295
	31	Kamarhati ...	1,026	7,273	386	427	...	...	...	6,606	...	153	14,845
	32	South Suburban ...	29,504	11,768	2,520	1,374	...	...	...	4,365	...	435	20,462
	33	Tollyganj ...	211	9,115	1,940	955	...	...	...	1,382	...	483	13,875
	34	Garden Reach ...	2,950	24,665	1,858	310	...	...	...	13,451	...	570	40,854
	35	Rajpur ...	1,303	47	1,297	79	...	...	...	2,322	5,007	339	9,091
	36	Baruipur ...	1,745	180	1,506	25	...	...	...	1,169	2,376	57	5,313
	37	Jainagar ...	66	60	677	116	...	...	...	1,203	4,246	93	6,395
	38	South Dum-Dum ...	3,140	767	1,261	311	...	1,629	...	1,440	5,253	18	10,679
	39	North ditto ...	736	28	3,197	17	...	...	...	373	1,782	18	5,415
	40	South Barrackpore ...	111	2,228	461	150	...	...	...	2,721	2,957	85	8,602
	41	Panihati	239	193	477	75	...	...	...	2,326	4,410	125	7,602
	42	Titaghar ...	372	9,269	323	225	...	...	...	10,567	...	37	20,421
	43	North Barrackpore ...	575	134	511	621	390	...	...	5,549	5,565	104	12,874
	44	Garulia ...	508	32	102	124	...	...	...	4,608	4,522	118	9,506
	45	Baraset ...	2,537	419	6,129	30	...	...	...	907	3,230	233	10,947
	46	Naihati ...	266	2,789	1,096	320	1,596	...	...	6,074	8,350	409	20,544
	47	Bhatpara ...	7,594	294	579	1,942	360	...	...	6,277	10,437	148	20,037
	48	Goberdanga ...	316	120	167	25	...	...	...	...	2,786	52	3,150
	49	Basirhat ...	91	268	998	142	...	...	...	...	4,253	85	5,646
	50	Baduria ...	165	...	895	...	...	...	...	135	3,489	37	4,556
	51	Taki ...	400	15	80	...	...	...	...	...	2,053	36	2,184
	52	Budge-Budge ...	9,156	16,286	228	68	...	...	...	5,192	...	687	22,461
		Total ...	95,795	1,95,120	38,683	10,956	4,155	35,298	...	1,30,309	70,616	6,338	4,91,475

6							7						
Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
670	519	1	...	...	...	1,190	4,326	...	1,638	5,383	...	2,482	...
256	...	3	...	...	...	259	191	...	18	...	...	...	...
234	...	3	...	...	...	237	21	...	...	...	4	...	...
459	...	3	...	...	...	462	286	7	10	...	...	...	...
540	124	21	...	...	...	685	206	11	...	...	...	40	...
563	88	2	...	...	...	653	...	...	...	...	...	210	...
2,722	731	33	...	...	...	3,486	5,030	18	1,666	5,383	4	2,732	...
412	277	10	...	...	...	699	36	22	281	...	...	635	...
216	...	4	...	...	...	220	6	...	152	...	133	1,437	...
176	...	...	...	...	...	176	1,045	8	...	...	23	...	...
180	...	...	...	...	...	180	26	...	...	...	...	...	...
572	...	4	...	...	...	576	1,077	8	152	...	156	1,437	...
745	365	4	...	...	...	1,114	878	...	54	12,312	1,530	786	...
38	...	38	...	...	...	76	63	200	23	...	20	1,406	...
105	...	3	...	...	...	108	166	44	...	...	...	...	...
116	...	...	...	...	...	116	50	141	...	...	...	...	...
188	...	1	...	...	...	189	9	...	...	...	...	...	...
89	...	4	...	...	...	93	...	61	...	...	...	...	...
118	...	4	...	...	...	122	...	7	...	...	...	...	...
1,399	365	54	...	...	...	1,818	1,166	453	77	12,312	1,550	2,192	...
646	460	39	...	...	...	1,145	202	48	...	...	...	66	...
326	210	40	...	...	...	576	578	6	20	...	112	2,434	...
89	171	4	...	...	...	264	24	...	...	...	...	...	...
128	4	18	...	...	...	150	103	15	...	...	...	46	...
205	31	1	...	...	...	237	31	...	...	...	...	55	...
130	...	2	...	...	...	132	...	...	...	...	...	...	...
184	...	2	...	...	...	186	...	...	...	...	...	...	...
198	...	11	...	...	...	209	487	...	...	...	...	...	...
1,906	876	117	...	...	...	2,899	1,425	69	20	...	112	2,601	...
1,200	612	111	7,384	...	...	9,307	4,081	203	9,101	...	...	10,490	...
125	6	1	...	...	...	132	158	...	1	...	...	...	...
1,325	618	112	7,384	...	...	9,439	4,239	203	9,102	...	...	10,490	...
8,336	2,867	330	7,384	...	...	18,917	12,973	773	11,298	17,695	1,822	20,087	...
376	167	49	12,125	...	...	12,717	312	...	3,918	...	...	38	...
338	560	20	1,560	...	...	2,478	329	...	3,099	...	...	100	...
275	104	13	...	...	...	392	365	10	...	...	...	37	...
172	6	10	...	...	...	188	48	10	9	...	...	210	...
100	181	40	...	...	...	321	40	...	325	...	...	...	...
362	190	17	...	...	...	569	...	...	816	...	...	188	...
240	229	14	247	...	...	730	99	...	1,028	...	...	...	...
40	116	22	...	...	...	178	38	1,929	...	...	...	...	...
150	64	3	...	...	...	217	8	32	...	...	...	...	...
126	...	16	...	...	...	142	280	...	...	...	...	...	...
215	64	1	...	...	...	280	121	...	...	...	...	15	...
234	65	7	...	...	...	306	...	...	...	...	...	...	
143	130	...	...	...	...	273	47	7	...	...	...	...	...
143	63	...	...	...	...	206	2	12	...	...	...	69	...
170	26	...	...	...	...	196	5	26	...	...	...	98	...
326	116	2	...	...	...	444	44	...	3	...	...	216	...
78	...	...	...	...	9	87	309	...	...	...	...	...	...
300	244	4	...	...	...	548	25	70	...	...	...	6	...
432	56	10	...	...	...	498	23	22	...	...	...	...	...
237	...	10	...	...	...	247	...	...	274	...	...	...	...
120	...	...	...	...	...	120	...	...	...	...	...	...	...
283	...	28	...	...	...	311	35	21	...	...	...	53	...
194	...	14	...	...	...	208	...	1	...	...	...	...	...
46	...	15	...	...	...	61	31	13	...	...	...	...	...
28	...	...	...	...	...	28	...	23	1,000	...	3	2	...
5,128	2,381	295	13,932	...	9	21,745	2,161	2,176	10,472	...	3	1,032	...

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for General and Special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
158	...	928	...	...	628	15,543	...	328	300	...	...	1,200	...	...	1,119	2,947
1,069	34	47	68	...	...	1,427	...	...	...	...	...	...	...	...	...	...
501	...	105	...	...	...	681	...	...	60	...	...	200	...	...	184	444
15	...	86	...	...	...	404	...	...	...	...	...	300	...	...	51	351
...	30	363	...	...	...	650	...	...	30	...	...	100	...	...	583	713
...	45	235	...	...	...	490	...	...	...	...	...	...	...	...	...	...
1,743	109	1,764	68	...	628	19,145	...	328	390	...	...	1,800	...	...	1,937	4,455
...	...	328	...	...	...	1,302	...	...	...	...	...	2,659	...	...	...	2,659
...	...	208	...	...	...	1,936	...	...	110	...	...	1,000	...	...	964	2,074
...	...	84	...	...	...	1,160	...	...	45	...	...	144	...	...	18	207
...	...	32	...	...	...	58	...	...	...	...	...	240	...	...	151	391
...	...	324	...	...	...	3,154	...	...	155	...	...	1,384	...	...	1,133	2,672
413	38	422	...	1,849	364	18,646	...	2,867	405	...	324	814	...	119	998	5,527
...	...	242	...	...	...	1,954	...	...	...	...	...	...	...	...	277	277
...	...	110	30	...	...	350	...	...	...	...	...	...	...	...	454	454
...	...	59	...	...	...	250	...	...	...	...	...	180	...	...	87	267
...	16	...	52	...	...	77	...	...	...	...	...	170	...	...	94	264
...	...	33	...	...	...	94	...	...	...	...	...	135	...	...	178	313
...	...	52	...	...	...	59	...	...	...	...	...	...	...	...	...	...
413	54	918	82	1,849	364	21,430	...	2,867	405	...	324	1,299	...	119	2,088	7,102
...	...	638	...	...	...	954	...	...	...	...	...	...	...	...	...	...
...	16	508	...	...	...	3,669	...	...	54	...	...	...	...	...	1,870	1,924
...	...	66	...	...	...	90	...	...	...	...	...	...	...	...	...	...
525	...	464	85	...	...	1,238	...	...	...	...	...	...	...	...	206	206
...	...	204	...	...	...	290	...	...	...	...	...	...	...	...	84	84
...	...	17	...	...	...	17	...	...	...	...	...	...	...	...	...	...
1,548	...	33	...	...	...	1,581	...	...	...	...	...	...	16	...	...	16
...	...	30	...	...	...	517	...	...	...	...	...	300	...	...	187	487
2,073	16	1,955	85	...	...	8,356	...	...	54	...	...	300	16	...	2,347	2,717
...	10,095†	8,750	1,300	...	...	44,020	16,250	...	...	...	...	...	874	...	185	17,309
...	...	267	...	...	...	426	...	...	...	...	...	...	...	...	...	...
..	10,095	9,017	1,300	...	...	44,446	16,250	...	...	...	...	...	874	...	185	17,309
4,229	10,274	14,306	1,535	1,849	992	97,833	16,250	3,195	1,004	...	324	7,442	890	119	7,690	36,914
216	13	1,236	1,705	...	...	7,438	...	...	...	700	...	...	375	...	...	1,075
...	359	176	...	...	...	4,063	...	...	...	...	...	...	...	...	...	...
25	...	175	...	...	...	612	...	...	...	...	...	...	294	...	...	294
53	...	...	...	...	...	330	...	...	...	...	...	...	...	...	...	...
660	...	470	...	...	...	1,495	...	...	...	...	...	270	...	...	...	270
...	36	239	...	...	...	1,279	...	...	...	...	...	...	660	...	...	660
...	...	329	...	...	...	1,456	...	...	...	...	...	...	...	...	...	...
...	...	94	...	...	...	2,061	...	...	...	...	...	300	10	...	...	310
137	...	150	...	...	...	327	...	...	...	...	...	120	...	...	86	206
133	...	24	...	...	...	437	...	...	100	...	...	300	5	...	31	436
...	...	36	...	...	...	172	...	...	...	...	...	...	...	...	132	132
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
366	...	96	...	...	...	516	...	...	...	36	...	...	...	...	...	36
55	...	89	...	...	...	227	...	...	...	...	...	...	653	...	...	653
48	...	175	...	...	...	352	...	...	...	...	...	...	1,500	...	...	1,500
40	110	145	...	...	...	558	...	...	...	...	...	...	...	...	...	...
...	45	446	...	...	...	800	...	...	...	...	...	...	330	...	...	330
...	...	26	...	...	35	162	...	...	...	...	...	120	...	...	82	202
...	7	178	...	...	...	230	...	...	...	...	...	...	...	...	32	32
...	...	246	...	...	...	520	...	...	...	...	...	...	3	...	...	3
...	...	63	...	...	...	63	...	...	...	...	...	...	...	...	...	...
...	...	24	...	...	...	133	...	...	30	...	...	12	...	...	56	...
...	...	59	...	...	...	60	...	...	...	...	...	...	...	...	...	...
...	...	56	...	...	...	100	...	...	...	...	...	...	...	...	...	...
...	...	34	...	...	...	1,062	...	...	...	...	...	...	...	...	926	926
1,733	570	4,566	1,705	...	35	24,453	...	...	130	736	...	1,230	3,830	...	1,345	7,271

in Bengal during the year ending 31st March 1903.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realisations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including open balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
68	860	928	...	...	...	...	...	10,490	8,992	19,482	1,36,891	1,37,494	2 8 0	3 8 7	
569	32	601	...	...	...	...	...	860	376	1,236	15,066	16,941	1 6 8	1 13 8	
...	94	94	...	...	...	...	...	95	534	629	9,480	13,284	1 0 6	1 5 9	
...	112	112	...	...	...	...	...	469	165	634	5,433	6,152	0 9 10	0 15 5	
...	163	163	...	...	...	...	50	2,866	165	3,081	21,537	28,258	0 15 10	1 5 0	
3	195	198	...	...	...	...	...	...	4	4	16,190	16,538	0 13 2	0 14 4	* Revised figure as reported to Government in Commissioner's No. 866M., dated the 4th October 1902.
640	1,456	2,096	...	...	...	...	50	14,780	10,236	25,066	2,04,597	2,18,667	1 9 7	2 2 9	
...	77	77	...	...	...	...	...	...	251	251	15,286	16,829	1 2 11	1 12 1	
...	275	275	...	...	...	...	50	918	256	1,224	15,758	18,039	0 7 9	0 12 2	
...	107	107	...	...	...	...	...	238	...	238	7,175	7,254	0 4 5	0 6 0	
...	14	14	...	...	...	...	...	...	54	54	5,450	6,779	0 5 7	0 6 5	
...	396	396	...	...	...	...	50	1,156	310	1,516	28,378	32,072	0 6 0	0 8 6	
...	158	158	...	...	...	...	...	1,210	18	1,228	62,993	64,251	1 1 6	1 14 4	
...	73	73	...	...	...	...	...	370	48	418	8,960	10,092	0 12 6	1 2 2	
...	35	35	...	...	...	...	...	...	...	...	9,334	11,682	0 9 2	0 10 3	
...	2	2	...	...	...	...	...	50	...	50	5,213	5,566	0 7 9	0 8 10	
...	42	42	...	...	...	...	...	...	...	...	3,251	4,242	0 4 2	0 5 1	
...	15	15	...	...	...	...	50	...	...	50	3,493	3,984	0 9 5	0 11 6	
...	11	11	...	...	...	...	...	...	...	...	4,454	5,143	0 7 2	0 7 6	
...	336	336	...	...	...	...	50	1,630	66	1,746	97,698	1,04,960	0 11 7	1 1 5	
...	524	524	...	...	...	...	...	1,454	508	1,962	54,660	56,973	1 11 3	1 13 11	
1	150	151	...	...	...	...	...	365	616	981	56,691	64,429	1 1 8	1 4 3	
1	6	7	...	...	...	...	...	440	18	458	14,233	17,749	1 14 4	2 0 4	
...	485	485	...	...	...	...	...	1,107	421	1,528	20,821	23,290	1 0 4	1 3 4	
...	10	10	...	...	...	...	...	194	110	304	15,227	16,120	0 15 1	1 0 1	
...	17	17	...	...	...	...	...	70	153	223	4,771	6,410	0 11 9	0 12 10	
...	48	48	...	...	...	...	50	1,050	723	1,823	7,519	9,589	0 9 6	1 2 7	
...	91	91	...	...	...	...	...	...	108	108	6,135	6,878	0 9 1	0 11 10	
2	1,331	1,333	...	...	...	...	50	4,630	2,657	7,337	1,80,057	2,01,438	1 2 9	1 5 6	
1,727	1,881	3,608	...	1,93,000	...	...	...	1,649	13,240	2,07,889	7,96,227	8,10,613	3 4 2	5 0 10	† Court-fees 1,125
186	735	921	...	...	...	...	...	413	333	746	27,723	32,518	1 5 10	1 7 9	Water-works 8,346
															Town Hall 624
1,913	2,616	4,529	...	1,93,000	...	...	...	2,062	13,573	2,08,635	8,23,950	8,43,131	3 0 11	4 10 9	Total ... 10,095
2,555	6,212	8,767	...	1,93,000	...	...	209	24,308	27,093	2,44,601	13,49,966	14,17,097	1 11 2	2 6 10	
386	1,614	2,000	...	...	...	...	255	...	809	1,064	1,38,141	1,57,841	2 12 8	3 6 2	
6,160	271	6,431	...	75,000	...	...	...	16	7,335	82,351	1,60,193	1,66,245	2 0 1	4 15 1	
21	62	83	...	...	...	...	...	280	224	504	39,180	46,212	1 7 5	1 3 11	
364	7	371	...	...	...	...	100	14	535	649	16,383	17,409	1 2 0	1 3 10	
...	540	540	...	...	...	...	...	286	94	380	23,468	52,972	0 12 5	4 14 2	
10	101	111	...	...	...	...	...	...	5	5	16,499	16,710	1 1 3	1 4 6	
365	57	422	...	45,000	...	...	...	...	,666	45,666	89,128	92,078	1 7 1	3 2 4	
...	129	129	...	...	...	...	...	...	...	...	11,769	13,072	0 13 6	1 1 6	
349	222	571	...	...	...	...	...	100	148	248	6,882	8,627	1 4 2	1 10 1	
...	38	38	...	...	...	...	...	...	25	25	7,473	7,539	0 11 7	0 13 8	
324	36	360	...	...	...	...	...	...	304	304	11,927	15,067	0 15 7	1 1 6	
...	16	16	...	...	...	...	...	192	89	281	6,018	6,754	1 1 4	1 3 3	
...	153	153	...	2,500	...	...	...	...	104	2,604	12,184	12,295	0 14 7	1 4 8	
19	34	53	...	...	...	...	...	389	50	439	9,184	9,423	0 10 10	0 13 2	
137	11	148	...	...	...	...	...	4,550	143	4,693	27,310	27,682	1 4 4	1 11 2	
...	35	35	...	...	...	...	...	...	167	167	14,078	14,653	1 0 4	1 1 8	
1,979	75	2,050	...	...	...	...	...	165	68	233	13,006	13,514	1 4 7	1 12 2	
40	243	283	...	...	...	...	...	20	175	195	12,337	14,874	1 4 3	1 6 10	
...	299	299	...	...	...	...	100	444	72	616	22,219	22,485	0 13 6	0 14 11	
22	47	69	...	...	...	...	...	885	59	944	21,820	29,414	0 14 10	1 0 3	
...	7	7	...	...	...	...	...	250	30	280	3,620	3,936	0 8 7	0 9 10	
...	40	40	...	...	...	...	...	...	13	13	6,349	6,440	0 5 3	0 6 0	
...	9	9	...	...	...	...	...	...	87	87	4,920	5,085	0 5 8	0 6 0	
...	14	14	...	...	...	...	...	...	16	16	2,375	2,775	0 6 10	0 7 5	
...	67	67	...	...	...	...	...	...	470	470	25,014	34,170	1 11 6	1 14 8	
10,172	4,127	14,299	...	1,22,500	...	...	455	7,591	11,688	1,42,234	7,01,477	7,97,272	1 4 6	1 13 3	

FORM NO. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of the last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
PRESIDENCY DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia ...	53	Krishnagar ...	568	21,600	3,655	834	...	...	...	10,710	...	450	37,249
	54	Santipur ...	3,539	15,789	1,782	1,101	...	...	...	...	...	222	18,894
	55	Ranaghat ...	1,505	5,053	340	279	...	...	...	3,390	...	213	9,775
	56	Nadia ...	1,393	18	276	75	...	...	...	...	5,488	35	5,892
	57	Kushtia ...	1,445	367	1,234	304	...	...	...	2,427	3,065	102	7,499
	58	Kumarkhali ...	812	96	135	...	...	...	...	1,831	2,794	54	4,910
	59	Meherpur ...	542	332	241	71	...	...	...	...	1,939	20	2,603
	60	Birnagar ...	1,494	9	171	...	...	...	...	...	2,363	21	2,564
	61	Chakdah ...	839	120	886	88	...	...	...	...	2,202	12	3,308
		Total ...	11,937	43,384	9,220	2,752	...	...	...	18,358	17,851	1,129	92,694
Murshidabad ...	62	Berhampore ...	1,989	3,317	3,556	610	1,234	13,995	...	11,527	16,032	171	50,442
	63	Murshidabad ...	199	822	1,778	119	2,853	...	...	...	5,888	35	11,495
	64	Azimganj ...	166	192	2,198	277	1,799	...	...	...	9,358	102	13,926
	65	Jangipur ...	98	419	156	39	3,747	...	...	2,113	3,343	30	9,847
	66	Kandi ...	500	326	536	90	...	...	...	1,706	5,487	18	8,163
		Total ...	2,952	5,076	8,224	1,135	9,633	13,995	...	15,346	40,108	356	93,873
Jessore ...	67	Jessore ...	2,158	9,321	2,369	306	...	...	...	4,179	...	28	16,203
	68	Kotechandpur ...	1,046	16	2,045	...	252	...	...	530	2,615	53	5,511
	69	Maheshpur ...	534	31	154	21	...	...	...	...	1,774	...	1,980
		Total ...	3,738	9,368	4,568	327	252	...	...	4,709	4,389	81	23,694
Khulna ...	70	Khulna ...	3,967	3,509	145	538	...	...	...	4,425	4,037	74	12,728
	71	Satkhira ...	62	243	307	...	...	...	...	...	3,430	57	4,037
	72	Debhatta ...	365	30	...	...	76	...	...	...	1,939	14	2,059
		Total ...	4,394	3,782	452	538	76	...	...	4,425	9,406	145	18,824
		Divisional Total	1,18,816	2,56,730	61,147	15,708	14,116	49,293	...	1,73,147	1,42,370	8,049	7,20,560
RAJSHAHI DIVISION.													
Rajshahi	73	Rampur Boalia ...	19,259	3,549	7,277	129	1,833	...	...	6,366	12,521	132	31,809
	74	Nator ...	3,035	324	2,783	19	...	...	...	3,204	5,345	4	11,677
		Total ...	22,294	3,873	10,060	148	1,833	...	...	9,570	17,866	136	43,486
Dinajpur	75	Dinajpur ...	12,672	3,544	4,411	833	1,604	...	...	7,094	10,903	579	28,968
Jalpaiguri	76	Jalpaiguri ...	9,429	2,628	743	447	...	...	...	6,609	7,492	36	18,045
Darjeeling	77	Darjeeling ...	23,544	45,377	1,144	951	...	18,549	32,902	21,420	...	97	1,20,440
	78	Kurseong ...	2,293	8,117	...	109	...	...	...	2,671	...	...	10,897
		Total ...	30,837	53,494	1,144	1,060	...	18,549	32,902	24,091	...	97	1,31,337
Rangpur	79	Rangpur ...	14,786	2,277	8,477	116	...	...	...	7,821	9,478	32	28,201
Bogra	80	Bogra ...	1,653	1,303	1,52	...	500	...	...	4,819	3,930	19	12,096
	81	Sherpur ...	1,829	26	1,085	...	175	...	...	1,709	2,453	1	5,449
		Total ...	3,482	1,329	2,610	...	675	...	...	6,528	6,383	20	17.545
Pabna	82	Pabna ...	528	1,901	2,007	173	1,858	...	...	5,931	8,060	217	20,147
	83	Sirajganj ...	4,378	363	840	262	536	...	...	4,148	12,495	12	18,654
		Total ...	4,906	2,264	2,847	435	2,394	...	...	10,079	20,555	229	38,801
		Divisional Total	98,406	69,409	30,292	3,039	6,506	18,549	32,902	71,882	72,675	1,129	3,06,383

6							7						
Realizations under Special Acts.							Revenue derived from Municipal Property and Powers, apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary.											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
960	491	10	...	...	...	1,461	2,056	...	12	...	...	70	...
441	149	40	...	...	...	630	55	24	113	5,565	...	...	...
153	19	13	...	...	...	185	76	91	8	...	...	...	...
302	...	11	...	...	...	313	266	3	2	...	10	...	...
226	...	2	...	...	...	228	...	82	...	...	28	30	...
183	...	5	...	...	...	188	38	46	1	...	...	...	...
659	...	...	...	...	...	659	6	51	...	...	7	...	...
120	...	6	...	...	...	126	...	14	...	...	...	...	...
195	...	...	...	...	...	195	1	84	...	...	4	...	...
3,239	659	87	...	...	...	3,985	2,498	395	136	5,565	49	100	...
325	365	34	...	...	...	724	1,125	235	...	...	...	118	...
1,025	...	10	...	...	...	1,035	149	25	3	...	...	648	...
1,285	...	24	...	...	...	1,309	...	10	...	...	...	25	...
470	...	13	...	...	...	483	9	...	...	...	...	...	...
316	...	22	...	...	...	338	...	...	5	...	...	...	...
3,421	365	103	...	...	...	3,889	1,283	270	8	...	...	791	...
490	120	20	...	...	...	630	161	...	...	...	1	69	...
373	12	11	...	...	...	396	162	3	...	...	...	39	...
277	...	17	...	...	...	294	86	8	...	...	...	...	...
1,140	132	48	...	...	...	1,320	409	11	...	...	1	108	...
471	23	8	...	...	...	502	548	101	8	14	...	25	...
164	...	15	...	...	1	180	183	12	...	...	...	...	...
136	...	8	...	...	...	144	...	3	...	...	...	...	...
771	23	31	...	...	1	826	731	116	8	14	...	25	...
13,699	3,560	564	13,932	...	10	31,765	7,082	2,968	10,624	5,579	53	2,056	...
1,073	842	51	...	75	...	2,041	150	10	...	...	...	12	...
375	...	29	...	...	...	404	60	1	81	...	8	...	...
1,448	842	80	...	75	...	2,445	210	11	81	...	8	12	...
875	...	18	...	...	...	893	90	142	215	1,423	57	45	...
652	...	42	...	...	...	694	66	...	...	...	...	15	...
64	...	51	...	...	...	115	41,085	2,100	528	...	2,391+	8,715	...
34	...	...	...	...	...	34	...	...	147	...	101	...	...
98	...	51	...	...	...	149	41,085	2,100	675	...	2,492	8,715	...
862	248	9	...	...	...	1,119	1,148	60	120	...	...	...	...
257	...	4	...	...	...	261	58	33	7	1,631	466	...	...
356	...	10	...	...	...	366	...	1	...	123	...	...	...
613	...	14	...	...	...	627	58	34	7	1,754	466	...	...
668	...	8	...	...	...	676	...	...	...	...	7	...	...
223	...	10	...	...	...	233	129	176	12	...	...	761	...
891	...	18	...	...	...	909	129	176	12	...	7	761	...
5,439	1,090	232	...	75	...	6,836	42,786	2,523	1,110	3,177	3,030	9,548	...

7(a)							8									
Revenue derived from Municipal Property and Powers, apart from Taxation—*concld.*							Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	687	...	...	...	2,825	...	...	345	...	...	720	100	...	355	1,520
20	43	660	...	...	...	6,480	...	...	...	...	...	...	...	1,354	...	1,354
...	149	166	...	...	...	490	500	...	30	...	...	50	...	...	...	580
...	15	71	...	...	...	367	...	...	...	746	...	1,100	...	...	190	2,036
...	...	111	...	...	...	251	...	...	120	...	...	120	...	...	218	458
...	...	20	...	...	...	105	...	...	...	...	...	120	...	...	28	148
...	11	49	...	...	...	124	...	...	30	...	...	120	...	...	220	370
...	...	2	...	...	...	16	...	...	...	...	...	...	...	...	...	...
...	...	16	...	...	...	105	...	...	...	...	...	90	...	...	...	90
20	218	1,782	...	...	...	10,763	500	...	525	746	...	2,320	100	1,354	1,011	6,556
250	...	210	...	...	1,571	3,509	5,000	...	200	...	...	1,900	...	...	387	7,487
...	...	78	...	...	140	1,043	...	...	30	...	...	210	3,600	...	1,149	4,989
84	...	193	...	...	...	312	...	...	...	...	...	170	505	...	...	675
1,360	...	80	...	...	56	1,505	...	...	50	...	...	924	...	...	289	1,263
...	...	30	...	...	...	35	...	...	...	...	...	...	...	...	...	...
1,694	...	591	...	...	1,767	6,404	5,000	...	280	...	...	3,204	4,105	...	1,825	14,414
172	...	411	...	...	63	877	...	...	949	...	...	600	517	...	582	2,648
15	...	59	...	...	...	278	...	...	...	...	...	100	...	...	...	100
...	...	39	...	...	...	133	...	...	...	...	...	300	...	...	22	322
187	...	509	...	...	63	1,288	...	...	949	...	...	1,000	517	...	604	3,070
...	...	59	...	...	...	755	1,000	...	775	300	...	379	75	...	886	3,415
...	...	44	...	...	63	302	...	...	115	...	...	180	...	...	365	660
...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...
...	...	103	...	...	63	1,060	1,000	...	890	300	...	559	75	...	1,251	4,075
3,634	788	7,551	1,705	...	1,928	43,968	6,500	...	2,774	1,782	...	8,313	8,627	1,354	6,036	35,386
82	...	105	...	...	...	359	...	...	...	1,000	...	...	...	...	7,805	8,805
...	...	110	...	...	...	260	...	...	...	...	...	...	...	...	1,380	1,380
82	...	215	...	...	...	619	...	...	...	1,000	...	...	...	...	9,185	10,185
...	...	193	...	...	70	2,235	...	...	...	...	...	500	...	...	838	1,338
...	...	138	...	...	...	219	...	...	...	...	...	150	...	...	10,044	10,194
...	...	1,293	8,414	...	...	64,526	...	...	...	330	...	...	...	...	...	330
...	...	262	...	...	...	510	...	...	...	2,000	...	330	...	...	680	3,010
...	...	1,555	8,414	...	...	65,036	...	...	...	2,330	...	330	...	...	680	3,390
...	...	180	...	...	515	2,023	...	...	314	...	...	1,200	350	...	14,537	16,401
...	31	160	...	...	105	2,431	...	...	...	...	...	500	...	...	...	500
...	...	197	...	...	...	321	...	...	...	...	...	120	...	...	540	660
...	31	297	...	...	105	2,752	...	...	...	...	...	620	...	...	540	1,160
...	...	137	...	...	...	144	...	...	179	...	...	441	...	...	185	804
...	...	125	...	...	...	1,203	...	...	...	...	...	1,950	...	...	1,647	3,597
...	...	262	...	...	...	1,347	...	...	179	...	...	2,391	...	...	1,831	4,401
82	31	2,940	8,414	...	690	74,231	...	...	493	3,330	...	5,191	350	...	37,655	47,069

in Bengal during the year ending 31st March 1903.

9			10								11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	519	519	...	...	...	...	...	500	...	500	44,074	44,642	1 8 3	1 6 8	
70	149	219	...	...	...	...	100	1,044	150	1,294	28,871	32,410	0 11 2	1 1 2	
30	64	94	...	...	...	...	...	...	25	25	11,149	12,654	1 1 10	1 4 4	
124	20	144	...	...	...	...	...	250	123	373	9,125	10,518	0 8 7	0 13 5	
...	20	20	...	...	...	...	...	...	190	190	8,646	10,091	1 6 6	1 9 11	
6	591	597	...	...	...	...	...	...	48	48	5,996	6,808	1 1 1	1 4 9	
...	27	27	...	...	...	..	...	140	157	297	4,080	4,422	0 7 3	0 11 3	
...	92	92	...	...	...	...	...	1,248	34	1,282	4,080	5,574	0 13 1	1 4 10	
...	6	6	...	...	...		...	...	40	40	3,744	4,583	0 9 7	0 10 9	
230	1,488	1,718	...	...	...	...	100	3,132	767	4,049	1,19,765	1,31,702	0 15 6	1 4 1	
1,017	3,505	4,522	...	15,600	...	...	...	3,236	6,729	25,565	92,249	94,238	2 1 1	3 12 6	
...	1,008	1,008	...	...	...	...	...	...	275	275	19,845	20,044	0 12 1	1 4 11	
...	637	637	...	...	...	...	...	640	219	859	17,718	17,884	1 0 7	1 5 2	
2	9	11	...	...	...	...	...	...	1,882	1,882	14,991	15,089	0 14 5	1 5 11	
...	309	309	...	...	...	...	...	...	...	...	8,845	9,345	0 10 11	0 11 9	
1,019	5,468	6,487	...	15,600	...	...	...	3,876	9,105	28,581	1,53,648	1,56,600	1 3 9	2 0 4	
...	80	80	...	...	...	...	...	150	125	275	20,713	22,871	2 0 1	2 9 2	
...	22	22	...	...	...	...	...	519	196	715	7,022	8,068	0 9 8	0 12 5	
...	51	51	...	...	...	...	...	354	59	413	3,193	3,727	0 7 7	0 12 3	
...	153	153	...	...	...	...	...	1,023	380	1,403	30,928	34,666	1 1 3	1 7 2	
...	87	87	...	...	...	...	...	165	363	528	18,015	21,982	1 3 5	1 11 6	
...	10	10	...	...	...	...	...	...	45	45	5,234	5,296	0 7 8	0 10 0	
25	4	29	...	...	...	...	...	...	169	169	2,404	2,769	0 6 0	0 7 0	
25	101	126	...	...	...	...	...	165	577	742	25,653	30,047	0 12 4	1 0 10	
11,446	11,337	22,783	...	1,88,100	...	...	555	15,837	22,517	1,77,009	10,31,471	11,50,287	1 3 2	1 11 4	
292	271*	563	...	...	...	...	...	2,949	50	2,999	46,574	65,833	1 7 7	2 2 7	* Includes Rs. 10 received from Government on account of cost of dieting police cases treated at the hospital.
...	43	43	...	...	..	...	...	646	71	717	14,483	17,518	1 5 2	1 10 9	
292	314	606	...	...	...	...	...	3,595	121	3,716	61,057	83,351	1 7 0	2 0 4	
479	391	870	...	...	...	...	...	7,113	794	7,907	42,211	54,883	2 2 6	3 3 2	
1	92	93	...	...	...	...	...	415	65	480	29,725	39,154	1 12 3	2 14 6	
2,176	667	2,843	50,000	...	...	...	...	37,849	8,044	95,893	2,84,197	3,12,741	7 1 10	16 12 8	† This sum includes Rs. 600 for treatment of patients outside the municipal limits and Rs. 1,590 as private subscriptions for the maintenance of the charitable dispensary.
24	53	77	...	3,000	...	...	...	...	...	3,000	17,523	19,821	2 7 0	3 14 9	
2,200	720	2,920	50,000	3,000	...	...	...	37,849	8,044	98,893	3,01,725	3,32,562	6 2 3	14 1 8	
18	453	471	...	...	...	...	25	3,857	1,357	5,239	53,454	68,240	1 12 3	3 5 7	
6	251	254	...	...	...	...	60	773	55	888	16,430	18,083	1 11 3	2 5 0	
...	133	133	...	...	...	...	...	...	...	...	6,929	8,758	1 5 3	1 11 0	
3	384	387	...	...	...	...	60	773	55	888	23,359	26,841	1 9 0	2 1 4	
...	175	175	...	...	...	...	...	2,646	368	3,014	24,960	25,488	1 1 5	1 6 1	
...	54	54	...	...	...	...	150	51	73	274	24,015	28,393	0 12 11	1 3 7	
...	229	229	...	...	...	...	150	2,697	441	3,288	48,975	53,881	0 14 11	1 4 8	
2,993	2,583	5,576	50,000	3,000	...	...	235	56,299	10,877	1,20,411	5,60,506	6,58,912	2 2 0	3 14 3	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	84	Dacca	64,808	91,590	5,326	1,873	11,358	...	...	42,418	...	211	1,52,776
	85	Narayanganj	16,161	32,562	...	822	6,165	...	...	19,634	...	81	59,264
		Total	80,969	1,24,152	5,326	2,695	17,523	...	...	62,052	...	292	2,12,040
Mymensingh	86	Nasirabad	12,081	3,319	1,029	672	...	9,658	...	8,845	8,146	66	31,735
	87	Muktagacha	1,580	9	277	42	...	...	...	1,891	4,431	31	6,681
	88	Jamalpur	455	420	678	309	...	...	...	2,843	5,092	105	9,447
	89	Sherpur	528	36	1,015	74	...	...	...	1,856	4,619	128	7,728
	90	Kishorganj	797	261	143	113	...	...	...	1,356	4,572	13	6,458
	91	Bazitpur	364	44	23	...	...	...	...	650	2,567	4	3,288
	92	Netrakona	2,246	274	61	73	...	...	...	2,113	4,065	25	6,611
	93	Tangail	2,637	317	86	39	715	...	...	1,744	4,124	20	7,045
		Total	20,688	4,680	3,312	1,322	715	9,658	...	21,298	37,616	392	78,993
Faridpur	94	Faridpur	5,691	2,017	240	156	90	...	...	5,020	5,363	59	12,945
	95	Madaripur	605	682	...	1,009	1,373	...	...	2,439	4,380	28	9,911
		Total	6,296	2,699	240	1,165	1,463	...	...	7,459	9,743	87	22,856
Backergunge	96	Barisal	10,749	3,038	399	159	1,251	...	...	10,481	9,528	95	24,951
	97	Nalchiti	301	48	...	20	85	...	...	...	2,372	3	2,528
	98	Jhalokati	3,119	24	...	558	309	...	...	2,062	4,100	...	7,044
	99	Pirojpur	1,182	143	...	...	...	...	...	1,565	4,331	44	6,083
	100	Patuakhali	162	244	...	...	431	...	...	...	2,823	8	3,506
		Total	15,513	3,497	399	737	2,067	...	...	14,108	23,154	150	44,112
		Divisional Total	1,23,466	1,35,028	9,277	5,919	21,768	9,658	...	1,04,917	70,513	921	3,58,001
CHITTAGONG DIVISION.													
Tippera	101	Comilla	3,417	2,026	1,618	304	1,725	...	...	7,133	9,522	40	22,368
	102	Brahmanbaria	1,259	213	68	...	300	...	...	...	6,276	6	6,863
	103	Chandpur	8,652	7,385	...	...	2,806	...	...	1,240	48	87	11,566
		Total	13,328	9,624	1,686	304	4,831	...	...	8,373	15,846	133	40,797
Noakhali	104	Noakhali	2,754	876	870	248	...	...	...	4,829	2,978	3	9,804
Chittagong	105	Chittagong	1,313	19,869	3,170	715	4,269	...	...	10,994	...	170	39,187
	106	Cox's Bazar	442	475	...	...	1,310	...	...	...	1,479	7	3,271
		Total	1,755	20,344	3,170	715	5,579	...	...	10,994	1,479	177	42,458
		Divisional Total	17,837	30,844	5,726	1,267	10,410	...	...	24,196	20,303	313	93,059
PATNA DIVISION.													
Patna	107	Patna	35,033*	51,810	13,538	4,923	17,294	...	...	21,162	...	149	1,38,876
	108	Barh	2,460	...	589	298	...	...	...	...	6,616	203	7,706
	109	Bihar	3,017	...	918	918	822	...	...	5,896	19,181	383	28,118
	110	Dinapore	4,493	10,449	2,554	160	...	...	...	2,863	...	29	16,055
		Total	45,003	92,259	17,599	6,299	18,116	...	...	29,921	25,797	764	1,90,755
Gaya	111	Gaya	4,612	51,263	8,884	1,059	...	...	...	23,318	...	649	85,173
	112	Tikari	1,693	5,431	320	242	...	...	...	...	...	112	6,105
	113	Daudnagar	2,322	208	240	200	1,919	...	...	...	2,334	14	4,915
		Total	8,627	56,902	9,444	1,501	1,919	...	...	23,318	2,334	775	96,193
Shahabad	114	Arrah	1,551	2,484	4,322	696	...	8,997	...	829	15,710	51	33,039
	115	Jagadispur	2,667	...	706	59	...	...	...	...	4,012	2	4,779
	116	Buxar	4,835	327	422	169	...	...	...	902	6,794	65	8,679
	117	Dumraon	89	75	624	246	...	...	...	...	6,784	1	7,730
	118	Bhabhua	543	157	87	157	...	...	...	...	2,157	4	2,562
	119	Sasaram	2,398	753	282	135	...	...	...	...	7,059	108	8,337
		Total	12,083	3,746	6,443	1,462	...	8,997	...	1,731	42,516	231	65,126

6							7						
Realizations under Special Acts.							Revenue derived from Municipal Property and Powers, apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
518	353	150	...	...	...	1,521	3,990	27	2,478	...	...	115	...
499	...	12	...	...	...	511	564	347	267	...	...	1,615	...
1,017	353	162	...	...	...	2,032	4,554	374	2,745	...	...	1,730	...
1,069	210	32	...	...	...	1,311	194	...	145	...	...	...	...
265	...	23	...	...	...	288	...	...	8	...	...	...	...
490	...	12	...	...	...	502	72	14	2	...	...	...	...
935	...	10	...	...	...	945	...	1	34	...	...	...	...
361	...	47	...	...	...	408	107	...	...	...	...	25	...
300	...	4	...	...	31	335	...	...	...	...	...	...	...
593	...	18	...	...	...	611	...	4	4	...	...	...	...
357	35	21	...	...	...	413	...	21	...	...	...	...	...
4,370	245	167	...	...	31	4,813	373	40	193	...	...	25	...
296	75	5	...	...	3	379	22	52	...	...	...	35	...
269	...	63	...	...	...	332	...	...	...	...	...	1,751	...
565	75	68	...	...	3	711	22	52	...	...	...	1,786	...
356	...	...	...	...	...	356	257	152	7	...	...	...	...
79	...	...	...	...	...	79	...	...	...	...	25	...	...
77	...	...	...	...	...	77	...	...	207	...	...	...	...
50	...	...	...	...	...	50	...	41	...	...	...	418	...
46	...	8	...	...	...	54	...	...	...	...	...	...	...
608	...	8	...	...	...	616	257	193	214	...	25	418	...
6,560	1,173	405	...	...	34	8,172	5,206	659	3,152	...	25	3,959	...
456	...	23	...	...	...	479	12	...	56	...	...	48	...
380	...	25	...	...	...	405	178	70	...	...	...	...	...
176	...	1	...	...	...	177	57	...	...	...	...	...	...
1,012	...	49	...	...	...	1,061	247	70	56	...	...	48	...
171	...	11	...	...	...	182	13	152	135	...	...	47	...
754	427	10	...	...	...	1,191	298	143	7	7,235	...	2,073	...
208	...	...	...	...	...	208	...	...	...	...	1,400	215	...
962	427	10	...	...	...	1,399	298	143	7	7,235	1,400	2,288	...
2,145	427	70	...	...	...	2,642	558	365	198	7,235	1,400	2,383	...
384	685	77	...	...	2,102	3,248	1,139	432	29	...	79	1,157	1,550
283	242	25	...	...	...	550	...	...	...	...	...	80	...
385	...	88	...	...	...	473	351	103	18	...	...	257	...
54	...	4	...	...	...	58	...	...	...	...	...	...	...
1,206	927	194	...	...	2,102	4,329	1,490	535	47	...	79	1,494	1,550
1,140	547	54	...	...	...	1,741	1,132	45	91	...	713	5,897	...
336	...	4	...	...	...	340	4	3	...	...	...	67	...
328	...	11	...	...	10	349	...	49	...	...	...	...	...
1,804	547	69	...	...	10	2,430	1,136	97	91	...	713	5,964	...
131	175	32	...	...	...	338	299	15	23	...	...	3,211	...
129	...	7	...	...	...	136	...	...	...	...	...	...	...
289	7	4	...	...	...	291	55	...	...	...	...	...	...
246	...	16	...	...	...	262	...	...	44	...	...	...	...
475	...	4	...	...	...	479	73	9	30	...	41	42	...
845	...	12	...	...	...	857	447	...	274	...	...	5,580	...
2,106	182	75	...	...	...	2,363	874	24	371	...	41	8,833	...

7(a)							8									
Revenue derived from Municipal Property and Powers, apart from Taxation—*concld.*							Grants and Contributions (for general and special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For Educational purposes.	For Medical purposes.		For general purposes.	For Educational purposes.	For Medical purposes.	For general purposes.	For Educational purposes.	For Medical purposes.	For general purposes.	For Educational purposes.	For Medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,150	7,949	889	1,082	...	6,176	24,856	5,000	...	...	...	...	250	...	...	...	5,250
...	3	1,098	...	...	...	3,894	1,500	...	121	...	...	244	...	...	1,091	2,956
2,150	7,952	1,987	1,082	...	6,176	28,750	6,500	...	121	...	...	494	...	...	1,091	8,206
...	...	124	...	...	524	987	4,135	...	1,000	...	...	700	35	...	1,322	7,192
...	...	75	...	...	...	83	...	...	...	...	...	...	...	...	...	...
...	...	75			...	163	...	...	...	...	...	300	...	...	322	622
...	...	146		...	...	181	...	...	4	...	...	310	...	...	303	617
...	...	117	...	...	...	249	...	...	...	...	...	225	100	...	253	578
...	...	45	...	...	...	45	...	...	...	...	...	220	...	...	120	340
...	...	34	...	...	...	42	...	...	...	...	...	...	...	...	...	...
...	...	180	...	...	...	201	...	...	...	...	...	...	40	...	...	40
...	...	796	...	...	524	1,951	4,135	...	1,004	...	...	1,755	175	...	2,320	9,389
...	...	225	...	...	...	334	...	...	212	...	...	600	300	...	870	1,982
...	20	52	...	...	...	1,823	...	...	11	...	...	196	...	...	732	939
...	20	277	...	...	...	2,157	...	...	223	...	...	796	300	...	1,602	2,921
...	28	495	...	...	150	1,089	...	...	514	...	...	1,200	310	...	3,300	3,247
...	...	40	...	...	...	65	...	...	...	...	...	200	...	...	17	521
...	...	163	...	...	...	370	...	...	...	...	...	303	...	...	112	415
...	...	88	...	...	...	547	...	...	65	...	...	433	...	...	296	767
...	...	15	...	...	...	15	...	...	...	...	...	315	...	...	698	1,013
...	28	801	...	...	150	2,086	...	...	579	...	...	2,451	310	...	4,396	7,736
2,150	8,000	3,861	1,082	...	6,850	34,944	10,635	...	1,927	...	...	5,496	785	...	9,409	28,252
...	...	91	...	...	...	207	...	...	349	...	...	1,150	...	...	827	2,326
...	...	93	...	...	...	341	...	...	60	...	...	100	...	...	212	372
...	...	47	...	...	...	104	...	...	...	...	...	150	...	...	153	303
...	...	231	...	...	...	652	...	...	409	..	...	1,400	...	...	1,192	3,001
...	...	147	...	...	...	494	...	...	...	...	...	...	...	...	...	...
...	...	971	...	...	...	10,727	...	415	...	...	...	...	...	39	...	454
...	...	33	...	...	...	1,648	...	...	...	...	...	...	...	...	...	...
...	...	1,004	...	...	...	12,375	...	415	...	...	...	...	...	39	...	454
...	...	1,382	...	...	...	13,521	...	415	409	...	...	1,400	...	39	1,192	3,455
...	...	1,450	...	...	...	5,836	4,580	...	119	...	...	12.326	1,467	...	27,964	46,456
...	...	178	...	...	...	258	...	...	40	...	...	600	...	...	148	788
...	...	357	...	...	...	1,086	...	...	45	...	...	1,000	...	...	293	1,388
...	...	541	...	...	...	541	...	...	60	...	...	400	...	...	97	557
...	...	2,526	...	...	...	7,721	4,580	...	264	...	...	14,326	1,467	...	28,502	49,139
...	190	2,047	...	...	209	10,324	...	...	...	...	...	8,276	...	...	177	8,453
...	...	171	...	...	...	245	...	...	...	...	...	...	...	...	...	...
...	...	43	...	...	...	92	...	...	180	18,000	...	333	...	...	...	18,513
...	190	2,261	...	...	209	10,661	...	...	180	18,000	...	8,609	...	...	177	26,966
...	...	63	...	...	262	3,878	...	...	2,000	...	...	2,500	...	...	712	5,212
...	...	14	...	...	...	14	...	...	...	...	...	540	...	...	...	540
...	...	89	...	...	...	144	...	...	50	...	...	600	...	...	...	650
...	...	40	...	...	...	84	...	...	...	...	...	...	...	...	...	...
...	...	22	...	...	...	217	...	...	50	...	...	537	...	...	249	836
...	...	51	...	...	...	6,352	...	...	...	...	...	540	...	...	1,733	2,273
...	...	279	...	...	262	10,684	...	...	2,100	...	...	4,717	...	...	2,634	9,511

Bengal during the year ending 31st March 1903.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 6) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
4,036	3,328	7,364	...	...	...	...	180	13,065	1,035	14,280	2,06,047	2,70,855	1 11 0	2 4 5	
413	1,934	2,347	...	...	...	...	...	1,353	1,885	3,238	72,210	88,371	2 6 9	2 15 3	
4,449	5,262	9,711	...	...	...	...	180	14,418	2,920	17,518	2,78,257	3,59,226	1 13 6	2 6 8	
99	5,216	5,315	...	12,500	...	...	...	500	976	13,976	60,516	72,597	2 2 7	4 2 0	
...	36	36	...	...	...	...	...	1,153	59	1,212	8,300	9,880	1 2 2	1 6 7	
1	58	59	...	...	...	...	...	85	236	321	11,114	11,410	0 8 5	0 9 11	
4	10	14	...	4,000	...	...	...	200	197	4,397	13,882	14,410	0 9 10	1 1 9	
39	50	89	...	...	...	...	...	63	274	337	8,119	8,916	0 6 4	0 7 11	
...	25	25	...	...	...	...	...	100	...	100	4,153	4,497	0 5 3	0 6 7	
...	33	33	...	...	...	...	...	50	145	195	7,492	9,738	0 9 3	0 10 6	
...	27	27	...	...	...	...	...	200	354	554	8,280	10,917	0 6 9	0 7 11	
143	5,455	5,598	...	16,500	...	...	...	2,351	2,241	21,092	1,21,836	1,42,524	0 12 0	1 2 6	
233	158	391	...	...	...	...	...	690	123	813	16,844	22,535	1 1 9	1 7 2	
...	40	40	...	...	...	...	...	...	55	55	13,100	13,705	0 9 1	0 12 0	
233	198	431	...	...	...	...	...	690	178	868	29,944	36,240	0 12 7	1 0 5	
122	172	294	...	...	...	...	...	599	377	976	32,990	43,739	1 5 0	1 11 10	
...	15	15	...	...	...	...	...	490	33	523	3,427	3,728	1 2 1	1 8 6	
168	39	207	...	...	...	...	...	...	40	40	8,153	11,272	1 5 6	1 8 11	
...	36	36	...	...	...	...	...	50	103	153	7,636	8,818	0 6 11	0 8 8	
28	100	128	...	...	...	...	...	...	34	34	4,750	4,912	0 11 3	0 15 2	
318	362	680	...	...	...	...	..	1,139	587	1,726	56,956	72,469	0 15 6	1 4 0	
5,143	11,277	16,420	...	16,500	...	...	180	18,598	5,926	41,204	4,86,993	6,10,459	1 3 5	1 10 5	
21	184	205	...	...	...	...	...	1,557	29	1,586	27,171	30,588	1 2 8	1 6 8	
372	1,051	1,423	...	...	...	...	...	849	133	982	10,386	11,645	0 5 6	0 9 4	
...	507	507	...	...	...	...	...	...	1,221	1,221	13,878	22,530	1 2 9	1 7 9	
393	1,742	2,135	...	...	...	...	...	2,406	1,383	3,789	51,435	64,763	0 13 6	1 1 0	
...	68	68	...	...	...	...	65	548	76	689	11,237	13,991	1 8 1	1 11 7	
644	3,060	3,704	...	...	...	2,310	...	3,240	3,447	8,997	64,260	65,573	1 12 4	2 15 5	
...	13	13	...	...	...	...	...	110	445	555	5,695	6,137	0 13 7	1 7 9	
644	3,073	3,717	...	...	...	2,310	...	3,350	3,892	9,552	69,955	71,710	1 10 2	2 7 11	
1,037	4,883	5,920	...	...	...	2,310	65	6,304	5,351	14,030	1,32,627	1,50,464	1 2 5	1 10 2	
556	1,120	1,676	...	...	...	...	...	5,237	830	6,067	2,02,159	2,37,192	0 14 5	1 5 0	* Includes Rs. 27,102 as new Hospital Building Fund.
...	20	20	...	...	...	...	...	24	55	79	9,401	11,861	0 10 1	0 12 4	
15	405	420	...	...	...	...	...	...	528	528	31,963	34,980	0 9 11	0 11 4	
...	36	36	...	...	...	...	...	1,415	206	1,621	18,868	23,361	0 11 2	0 13 2	
571	1,581	2,152	...	...	...	...	...	6,676	1,619	8,295	2,62,391	3,07,394	0 13 0	1 1 11	
210	124	334	...	...	...	...	105	6,812	45	6,962	1,30,987	1,35,599	1 3 1	1 13 4	
...	49	49	...	...	...	...	...	246	86	332	7,071	8,764	0 15 2	1 1 7	
...	119	119	...	...	...	...	...	...	...	...	5,988	8,310	0 8 0	0 9 9	
210	292	502	...	...	...	...	105	7,058	131	7,294	1,44,046	1,52,673	1 1 7	1 10 4	
274	475	749	976	...	...	...	10	209	1,605	2,809	46,011	47,562	0 11 5	0 15 11	
...	61	61	...	...	...	...	...	...	...	...	5,530	8,197	0 6 8	0 7 8	
...	11	11	...	...	...	...	...	1,352	...	1,352	11,127	15,962	0 9 11	0 12 9	
1	122	123	...	...	...	...	...	1,882	...	1,882	10,081	10,170	0 7 2	0 9 4	
...	13	13	...	...	...	...	...	363	342	705	4,812	5,355	0 7 3	0 13 7	
...	115	115	...	...	...	...	...	960	200	1,160	19,084	21,482	0 5 8	0 12 10	
275	787	1,072	976	...	...	...	10	4,756	2,147	7,889	96,645	1,08,728	0 8 9	0 13 1	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
PATNA DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran	120	Chapra ...	6,956	29,666	3,573	550	2,708	...	...	...	...	416	36,913
	121	Revelganj ...	107	3,430	852	107	3,900	...	...	...	...	5	8,294
	122	Siwan ...	9,166	...	852	259	...	...	...	...	7,094	39	8,244
		Total ...	16,229	33,096	5,277	916	6,608	...	...	...	7,094	460	53,451
Champaran ...	123	Motihari ...	4,907	7,743	951	291	...	...	...	...	...	8	8,993
	124	Bettiah ...	3,490	798	1,448	360	...	...	...	...	12,977	268	15,851
		Total ...	8,397	8,541	2,399	651	...	...	...	...	12,977	276	24,844
Muzaffarpur ...	125	Muzaffarpur ...	14,671	30,343	3,031	102	7,187	...	...	17,396	...	140	58,289
	126	Hajipur ...	7,506	8,401	674	305	...	...	...	...	...	53	9,433
	127	Lalganj ...	1,327	4,268	328	116	...	...	...	...	...	40	4,752
	128	Sitamarhi ...	7,234	412	526	187	...	...	...	...	6,346	119	7,590
		Total ...	30,738	43,424	4,559	800	7,187	...	...	17,396	6,346	352	80,064
Darbhanga	129	Darbhanga ...	2,914	7,698	5,602	736	...	...	...	1,908	17,299	236	33,479
	130	Madhubani ...	2,496	276	1,191	268	...	...	...	...	5,392	45	7,172
	131	Roserha ...	822	48	666	119	...	...	...	...	2,770	14	3,617
	132	Samastipur ..	780	453	685	241	...	...	...	...	4,155	65	5,599
		Total ...	7,012	8,475	8,144	1,364	...	...	...	1,908	29,616	360	49,867
		Divisional Total...	1,28,089	2,46,443	53,865	12,993	33,330	8,997	...	74,274	1,26,680	3,218	5,60,300
BHAGALPUR DIVISION.													
Monghyr	133	Monghyr ...	25,195	18,269	2,876	651	11,750	...	...	7,903	...	152	41,601
	134	Jamalpur ...	573	13,880	736	112	...	...	...	6,399	...	26	21,153
		Total ...	25,768	32,149	3,612	763	11,750	...	...	14,302	...	178	62,754
Bhagalpur	135	Bhagalpur ...	231	32,436	10,824	620	11,013	21,162	...	11,613	...	155	87,823
	136	Colgong ...	1,719	153	1,020	182	...	...	...	...	3,412	165	4,872
		Total ...	1,950	32,589	11,844	802	11,013	21,162	...	11,613	3,412	260	92,695
Purnea	137	Purnea ...	2,544	13,602	2,792	127	...	...	...	4,815	...	64	21,400
	138	Kishanganj ...	2,330	232	661	233	...	...	...	...	3,261	92	4,479
		Total ...	4,874	13,834	3,453	360	...	...	...	4,815	3,261	156	25,879
Malda	139	English Bazar ...	5,028	839	1,120	3	725	...	...	4,425	5,502	133	12,747
	140	Old Malda ...	2,200	35	...	...	...	...	...	...	2,427	4	2,466
		Total ...	7,228	874	1,120	3	725	...	...	4,425	7,929	137	15,213
Sonthal Parganas	141	Deoghur ...	2,443	93	457	109	...	...	...	2,203	4,080	23	6,965
	142	Sahibganj ...	428	8,282	1,330	360	...	...	...	4,129	...	21	14,122
		Total ...	2,871	8,375	1,787	469	...	...	...	6,332	4,080	44	21,087
		Divisional Total	49,691	87,821	21,816	2,397	23,488	21,162	...	41,487	18,682	775	2,17,628
ORISSA DIVISION.													
Cuttack	143	Cuttack ...	4,545	1,468	3,479	732	8,551	...	...	8,926	15,034	24	38,234
	144	Jajpur ...	208	150	73	...	...	...	...	...	5,022	37	5,282
	145	Kendrapara ...	2,658	235	578	167	441	...	...	...	5,892	186	7,559
		Total ...	7,411	1,933	4,130	899	8,992	...	...	8,926	25,948	247	51,075
Balasore	146	Balasore ...	5,104	1,221	1,911	175	...	...	...	1,927	7,801	132	13,167
Puri	147	Puri	5,572	17,221	1,848	580	...	...	...	11,092	...	357	31,098
		Divisional Total ...	18,087	20,375	7,889	1,654	8,992	...	...	21,945	33,749	736	95,340

6							7						
Realizations under Special Acts.							Revenue derived from Municipal property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dak bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
228	53	49	...	...	...	330	877	42	65	335	...	1,456	...
77	...	11	...	...	...	88	83	4	4	...	...	...	...
48	...	10	...	...	...	58	60	...	4	...	...	288	...
353	53	70	...	...	...	476	1,020	46	73	335	...	1,744	...
204	...	5	...	...	...	209	52	313	138	590	...	2,984	...
614	...	17	...	...	...	631	...	...	...	...	...	280	...
818	...	22	...	...	...	840	52	313	138	590	...	3,264	...
455	304	49	...	...	...	808	892	...	...	...	283	696	185
155	...	40	...	...	...	195	346	30	...	...	...	324	...
112	...	21	...	...	...	133	...	4	1	...	...	179	...
72	...	23	...	...	...	95	...	...	...	...	...	154	...
794	304	133	...	...	...	1,231	1,238	34	1	...	283	1,353	185
871	44	39	...	...	...	954	172	66	40	...	...	2,222	...
221	...	40	...	...	...	261	147	...	...	...	...	3,862	...
144	...	25	...	...	...	169	...	...	...	...	...	87	...
199	...	10	...	...	...	209	1	...	...	268	...	569	...
1,435	44	114	...	...	...	1,593	320	66	40	268	...	6,740	...
8,416	2,057	677	...	...	2,112	13,262	6,130	1,115	761	1,193	1,116	29,392	1,735
620	319	40	...	...	...	979	22	610	920	...	...	1,523	...
436	...	10	...	...	...	446	10	114	...	...	...	...	...
1,056	319	50	...	...	...	1,425	32	724	920	...	...	1,523	...
1,032	297	73	...	...	851	2,253	502	3,398	46	...	2,271	292	...
549	...	9	...	...	...	558	24	22	57	...	...	...	...
1,581	297	82	...	...	851	2,811	526	3,420	103	...	2,271	292	...
1,542	...	17	...	...	...	1,559	...	...	31	...	1,223	646	...
1,832	...	5	...	...	...	1,837	...	...	...	...	100	...	...
3,374	...	22	...	...	...	3,396	...	...	31	...	1,323	646	...
896	...	13	...	...	...	909	174	26	18	...	79	2,620	...
345	...	5	...	...	...	350	...	...	...	...	...	...	...
1,241	...	18	...	...	...	1,259	174	26	18	...	79	2,620	...
300	...	21	...	...	...	321	...	...	...	...	...	...	...
604	...	8	...	...	...	612	2,386	...	...	...	...	...	...
904	...	29	...	...	...	933	2,386	...	...	...	...	...	...
8,156	616	201	...	...	851	9,824	3,118	4,170	1,072	...	3,673	5,081	...
999	278	43	...	...	...	1,318	504	...	...	39	71	804	...
402	...	2	...	...	...	404	...	10	...	...	...	...	...
287	...	43	...	...	...	330	100	131	...	...	15	192	...
1,681	278	88	...	...	...	2,047	604	141	...	...	86	996	...
658	...	...	...	...	...	658	158	44	...	...	...	274	...
605	58	...	...	...	...	663	2,433	...	120	...	...	1,897	...
2,944	336	88	...	...		3,368	3,195	185	120	39	86	3,167	...

7(a)							8									
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning ghâts and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	689	4,050	87	464	8,065	4,000	...	361	...	...	3,174	...	...	1,772	9,257
...	2	21	...	...	...	114	...	...	...	...	...	...	...	...	180	180
...	...	97	...	...	...	449	...	...	...	...	...	335	...	...	456	791
...	2	807	4,050	87	464	8,628	4,000	...	361	...	...	3,509	...	...	2,358	10,228
...	...	66	...	...	35	4,178	...	...	...	...	...	2,400	23	...	1,422	3,845
64	8	105	...	...	...	457	...	...	...	...	...	...	...	...	2,045	2,045
64	8	171	...	...	35	4,635	...	...	...	...	...	2,400	23	...	3,467	5,890
...	...	243	279	...	1,103	3,631	...	...	...	...	...	3,000	...	...	324	3,324
10	...	313	...	...	...	1,023	...	...	...	...	...	780	...	...	987	1,767
...	24	163	...	...	...	371	...	...	...	...	...	...	...	...	...	...
...	...	170	...	...	115	439	...	...	...	...	...	600	...	...	2,091	2,691
10	24	889	279	...	1,218	5,514	...	...	...	...	...	4,380	...	...	3,402	7,82
...	...	481	...	...	...	2,981	...	...	1,261	...	...	2,511	...	...	377	4,149
...	...	103	...	...	70	4,182	...	...	50	...	...	2,395	...	...	890	3,335
...	...	29	...	...	...	116	...	...	...	...	...	300	...	...	751	1,051
...	...	92	...	...	...	930	...	...	50	...	240	300	500	911	896	2,897
...	...	705	...	...	70	8,209	...	...	1,361	...	240	5,506	500	911	2,914	11,432
74	224	7,638	4,329	87	2,258	56,052	8,580	...	4,266	18,000	240	43,447	1,990	911	43,514	1,20,948
...	...	1,106	...	...	2,536	6,717	312	...	6,111	...	...	1,170	2,727	...	1,406	11,726
557	...	201	...	...	...	882	...	...	...	...	...	...	...	...	...	...
557	...	1,307	...	...	2,536	7,599	312	...	6,111	...	...	1,170	2,727	...	1,406	11,726
...	4,005	467	...	...	95	11,076	5,000	...	149	5,000	...	600	1,068	...	840	12,657
...	...	35	...	...	...	138	...	...	...	...	...	150	...	...	114	264
...	4,005	502	...	...	95	11,214	5,000	...	149	5,000	...	750	1,068	...	954	12,921
...	162	...	...	...	...	2,062	...	...	250	...	...	1,000	...	...	...	1,250
...	...	98	...	...	...	198	...	...	...	...	...	...	...	...	513	513
...	162	98	...	...	...	2,260	...	...	250	...	...	1,000	...	...	513	1,763
...	14	216	...	...	...	3,147	...	...	200	...	...	1,100	...	...	423	1,723
...	...	29	...	...	17	46	...	...	...	...	...	140	...	...	174	314
...	14	245	...	...	17	3,193	...	...	200	...	...	1,240	...	...	597	2,037
...	...	451	...	...	105	556	...	...	...	310	...	...	240	...	1,106	1,656
...	...	255	...	...	...	2,541	...	...	...	...	...	...	...	...	1,904	1,904
...	...	706	...	...	105	3,197	...	...	...	310	...	...	240	...	3,010	3,560
557	4,181	2,858	...	...	2,753	27,463	5,312	...	6,710	5,310	...	4,160	4,035	...	6,480	32,007
...	...	851	...	...	...	2,269	200	...	...	...	...	...	...	...	...	200
...	...	66	...	...	...	76	...	...	250	300	...	...	...	...	144	694
...	28	151	...	...	...	617	...	...	500	...	...	260	...	...	553	1,913
...	28	1,068	...	...	...	2,962	200	...	750	300	...	260	...	...	697	2,207
...	...	174	...	...	73	723	...	...	...	...	...	2,124	...	...	742	2,866
...	...	295	...	...	...	4,745	...	...	156	3,186	...	3,000	...	...	280	6,622
...	28	1,537	...	...	73	8,430	200	...	906	3,486	...	5,384	...	...	1,719	11,695

...gal during the year ending 31st March 1903.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
				From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
39	1,586	1,625	...	...	...	...	...	618	146	764	56,954	63,910	0 12 10	1 3 10	
...	34	34	...	...	...	...	...	195	...	195	8,905	9,012	0 13 7	0 14 7	
...	802	802	...	...	...	...	...	345	...	345	10,689	19,855	0 8 4	0 10 10	
39	2,422	2,461	...	...	...	...	...	1,158	146	1,304	76,548	92,777	0 11 11	1 1 1	
...	44	44	...	...	...	...	...	4,035	699	4,734	22,003	26,910	0 10 5	1 9 7	
...	143	143	...	...	...	...	...	2,330	...	2,330	21,457	24,947	0 10 3	0 13 7	
...	187	187	...	...	...	...	...	6,365	699	7,064	43,460	51,857	0 10 4	1 2 1	
...	1,612	1,612	...	10,000	...	...	...	7,687	700	18,387	86,101	1,00,772	1 4 5	1 14 2	
...	108	108	...	...	...	...	...	1,073	250	1,323	13,849	21,335	0 7 0	0 10 4	
...	14	14	...	...	...	...	...	600	56	656	5,926	7,263	0 6 7	0 8 2	
...	142	142	...	...	...	...	...	4,105	424	4,529	15,486	22,720	0 12 8	1 9 11	
...	1,876	1,876	...	10,000	...	...	...	13,465	1,430	24,895	1,21,362	1,52,100	0 14 6	1 6 0	
167	238	405	...	...	...	...	...	2,770	681	3,451	45,419	48,333	0 8 1	0 10 11	
...	631	631	...	...	...	...	...	2,145	...	2,145	17,726	20,222	0 8 10	1 5 11	
...	41	41	...	...	...	...	...	640	55	695	5,689	6,511	0 5 7	0 8 10	
...	29	29	...	...	...	...	...	114	131	245	9,909	10,689	0 9 10	1 1 5	
167	939	1,106	...	...	...	...	...	5,669	867	6,536	78,743	85,755	0 8 2	0 12 10	
1,262	8,094	9,356	976	10,000	...	...	115	45,147	7,039	63,277	8,23,195	9,51,284	0 12 2	1 1 11	
355	654	1,009	...	...	...	...	7,186	...	689	7,875	69,907	95,102	0 14 0	1 6 4	* Includes Rs. 9 as income from veterinary hospitals.
...	105	105	...	...	...	...	...	262	101	363	22,949	23,522	1 8 4	1 10 5	
355	759	1,114	...	...	...	...	7,186	262	790	8,238	92,856	1,18,624	0 15 8	1 7 2	
126	425	551	...	...	...	...	135	8,411	1,344	9,890	1,24,250	1,24,481	1 2 6	1 10 3	
...	58	58	...	...	...	...	...	170	130	300	6,190	7,909	0 14 6	1 2 6	
126	483	609	...	...	...	...	135	8,581	1,474	10,190	1,30,440	1,32,390	1 2 3	1 9 8	
13	114	127	...	...	...	...	...	190	86	276	26,674	29,218	1 8 5	1 14 5	
...	107	107	...	...	...	...	...	455	14	469	7,603	9,333	0 9 4	0 15 9	
13	221	234	...	...	...	...	...	645	100	745	34,277	39,151	1 3 1	1 9 3	
5	75	80	...	...	...	...	...	962	229	1,191	19,797	24,825	0 14 11	1 7 2	
...	38	38	...	...	...	...	...	170	75	245	3,459	5,659	0 10 6	0 14 9	
5	113	118	...	...	...	...	...	1,132	304	1,436	23,256	30,484	0 13 11	1 5 4	
...	56	56	...	...	...	...	...	...	228	228	9,782	19,225	0 15 9	1 6 3	
110	693	803	...	...	...	...	...	2,400	338	2,738	22,820	23,248	1 12 7	2 14 3	
110	749	859	...	...	...	...	...	2,400	566	2,966	32,602	42,473	1 6 7	2 2 11	
609	2,325	2,934	...	...	...	...	7,321	13,020	3,234	23,575	3,13,431	3,63,122	1 1 5	1 9 2	
8	626	634	...	...	...	...	...	1,660	3,294	4,954	47,604	52,149	0 13 2	1 1 11	
...	136	136	...	...	...	...	...	239	94	333	6,925	7,133	0 6 11	0 9 1	
...	81	81	...	...	...	...	...	200	190	390	10,200	12,948	0 7 11	0 10 9	
8	843	851	...	...	...	...	...	2,099	3,578	5,677	64,829	72,230	...	...	
116	190	306	...	...	...	...	...	685	...	685	18,405	23,509	0 10 0	0 14 0	
...	886	886	...	...	...	...	50	5,677	176	5,903	49,917	55,489	1 0 1	1 9 10	
124	1,919	2,043	...	...	...	...	50	8,461	3,754	12,265	1,83,141	1,51,228	0 12 1	1 0 11	

FORM No. II.—*Statement showing the Income of the Municip*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	148	Hazaribagh ...	948	532	1,003	169	...	...	...	4,019	4,582	82	10,387
	149	Chatra ...	1,275	117	253	71	...	...	...	...	3,584	148	4,173
	150	Giridih ...	300	8	615	...	...	...	...	...	3,188	12	3,823
		Total ...	2,523	657	1,871	240	...	...	...	4,019	11,354	242	18,383
Ranchi	151	Ranchi ...	28	12,111	1,125	117	...	...	...	9,130	...	433	22,916
	152	Lohardaga ...	967	147	84	...	...	...	...	...	2,482	26	2,739
		Total ...	995	12,258	1,209	117	...	...	...	9,130	2,482	459	25,655
Palamau	153	Daltonganj ...	2,960	770	358	131	125	...	...	1,563	2,658	148	5,753
Manbhum	154	Purulia ...	2,428	1,036	522	183	...	...	...	4,928	6,095	345	13,109
	155	Jhalda ...	910	63	...	133	...	...	...	...	1,835	33	2,064
	156	Raghunathpur ...	1,247	118	...	27	...	...	...	255	1,385	18	1,803
		Total ...	4,585	1,217	522	343	...	...	...	5,183	9,315	396	16,976
Singhbhum	157	Singhbhum ...	654	4,400	1,681	89	...	...	...	1,473	...	30	7,67
		Divisional Total	11,717	19,302	5,641	920	125	...	...	21,368	25,809	1,275	74,44
		GRAND TOTAL ...	6,33,240	11,99,393	2,48,873	57,025	1,35,460	2,59,348	85,845	7,75,743	5,78,947	27,506	33,68,64

6							7						
Realizations under special Acts—							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenues from educational institutions.	Fees and revenues from medical institutions.	Fees and revenues from markets and slaughter-houses.	Fees and revenues from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
500	...	...	...	...	...	500	1,185	100	14	...	...	1,368	...
407	...	...	...	...	...	407	...	5	...	...	...	543	...
298	...	...	...	...	...	298	...	...	...	...	...	...	...
1,205	...	...	...	...	...	1,205	1,185	105	14	...	...	1,911	...
606	...	16	...	...	...	622	1,403	...	76	...	...	4,942	...
200	...	8	...	...	...	208	359	...	24	...	...	...	...
806	...	24	...	...	...	830	1,762	...	100	...	...	4,942	...
478	...	17	...	...	...	495	...	17	...	...	...	1,015	...
687	56	2	...	...	...	745	1,094	...	...	...	282	3,899	...
333	...	...	...	...	...	333	420	...	...	...	...	163	...
175	...	...	...	...	...	175	222	...	...	...	7	146	...
1,195	56	2	...	...	...	1,253	2,636	...	...	...	289	4,208	...
282	...	2	...	14	...	298	165	...	2	...	...	18	...
3,966	56	45	...	14	...	4,081	5,748	122	116	...	289	12,094	...
59,661	12,182	2,612	21,316	89	3,007	98,867	86,796	12,880	28,451	34,918	11,494	87,767	1,735

7(a)

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments—			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	289	138	...	...	...	3,094	...	...	...	...	...	1,000	...	...	964	1,964
...	...	117	...	...	...	665	...	...	...	...	...	...	...	...	57	57
...	...	59	...	...	...	59	...	...	...	...	...	...	...	...	...	...
...	289	314	...	...	...	3,818	...	...	...	...	...	1,000	...	...	1,021	2,021
...	...	195	...	...	...	6,616	...	...	...	...	...	1,500	...	...	1,466	2,966
...	468	15	...	...	...	866	...	...	...	...	...	120	...	...	369	489
...	468	210	...	...	...	7,482	...	...	...	...	...	1,620	...	...	1,835	3,455
...	3	41	...	...	...	1,076	...	...	...	...	...	...	...	...	...	...
...	...	346	...	...	...	6,521	...	...	195	...	...	...	...	...	1,013	1,208
...	...	92	...	...	...	675	...	...	...	...	...	240	...	...	16	256
...	...	36	...	...	...	411	...	...	...	...	...	170	...	...	...	170
...	...	474	...	...	...	7,607	...	...	195	...	...	410	...	...	1,029	1,634
...	7	122	199	...	70	583	800	...	320	...	...	...	...	...	627	1,747
...	767	1,161	199	...	70	20,566	800	...	515	...	...	3,030	...	...	4,519	8,857
10,726	24,293	43,234	17,264	1,936	15,614	3,77,008	48,277	3,610	19,004	31,958	564	83,863	16,677	2,423	1,18,207	3,24,583

in Bengal during the year ending 31st March 1902-1903.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings banks.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	26	26	...	...	...	...	...	137	554	691	16,662	17,610	0 10 6	1 0 10	
...	185	185	...	...	...	...	...	247	199	446	5,933	7,208	0 6 3	0 8 11	
...	6	6	...	...	...	...	...	38	28	66	4,252	4,552	0 6 10	0 7 8	
...	217	217	...	...	...	...	...	422	781	1,203	26,847	29,370	0 8 4	0 12 3	
...	195	195	...	...	...	...	...	348	1,811	2,159	35,474	35,502	0 15 10	1 8 6	
...	144	144	...	...	...	...	...	720	322	1,042	5,488	6,455	0 6 11	0 13 10	
...	339	339	...	...	...	...	...	1,068	2,133	3,201	40,962	41,957	1 0 9	2 6 4	
...	68	68	...	...	...	...	...	1,567	736	2,303	9,695	12,655	0 15 5	1 10 10	
...	67	67	...	...	...	...	...	305	614	919	22,569	24,997	0 12 1	1 4 1	
...	1,121	1,121	...	...	...	...	...	...	186	186	4,635	5,545	0 6 9	0 15 2	
...	46	46	...	...	...	...	...	500	245	745	3,350	4,597	0 6 10	0 12 10	
...	1,234	1,234	...	...	...	...	...	805	1,045	1,850	30,554	35,139	0 10 3	1 2 6	
...	118	118	...	...	...	...	...	576	...	576	10,995	11,649	0 14 2	1 4 9	
...	1,976	1,976	...	...	...	...	...	4,438	4,695	9,133	1,19,053	1,30,770	0 11 3	1 2 0	
25,169	50,606	75,775	50,976	3,60,600	...	2,310	8,721	1,92,412	90,486	7,05,505	49,50,383	55,83,623	1 2 11	1 15 5	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1902-1903.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			General Administration and Collection Charges.							Public Safety.					Water-supply.		Drainage.	
Name of District.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspections, Honorary Magistrate's establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.																		
Burdwan	1	Burdwan	5,299	3,380	...	1,063	...	...	9,742	166	3,788	...	20	3,974	6,670	11,709	...	1,555
	2	Kalna	590	1,231	...	...	3	...	1,824	...	619	...	82	701	...	97	...	493
	3	Katwa	468	646	...	...	...	...	1,114	1	303	...	12	316	...	...	...	376
	4	Dainhat	417	267	...	...	...	...	684	...	186	...	29	215	...	637	...	167
	5	Raniganj	767	838	...	...	2	...	1,607	...	1,0	...	18	1,118	...	699	...	2,555
	6	Asansol	1,191	1,113	...	...	22	...	2,326	...	2	...	2	294	...	...	...	167
		Total	8,732	7,475	...	1,063	27	...	17,297	167	6,283	...	163	6,613	6,670	13,192	...	5,313
Birbhum	7	Suri	730	625	...	...	...	...	1,355	1	733	...	8	742	...	73	...	478
Bankura	8	Bankura	1,323	555	...	...	...	...	1,878	...	762	44	4	810	152	10	407	566
	9	Vishnupur	561	435	...	...	...	...	996	...	305	...	...	305	...	...	127	13
	10	Sonamukhi	537	421	...	...	...	...	958	1	312	6	...	319	...	39	18	...
		Total	2,421	1,411	...	...	...	...	3,832	1	1,379	50	4	1,434	152	49	552	579
Midnapore	11	Midnapore	2,114	2,638	...	...	...	...	4,752	...	1,896	...	32	1,928	...	33	...	2,315
	12	Tamluk	566	492	...	...	...	...	1,058	99	557	...	10	666	...	125	...	390
	13	Ghatal	553	420	...	...	...	...	973	...	389	...	2	391	...	759	...	...
	14	Chandrakona	459	363	...	...	...	...	822	1	397	...	...	398	...	204	...	193
	15	Ramjibanpur	269	430	...	...	...	...	699	...	237	...	...	237	...	90	...	140
	16	Khirpai	198	360	...	...	...	...	558	...	270	...	...	270	...	46	...	43
	17	Kharar	384	392	...	...	...	...	776	...	416	...	...	416	...	127	...	199
		Total	4,534	5,095	...	...	...	...	9,629	100	4,162	...	44	4,306	...	1,384	...	3,280
Hooghly	18	Hooghly-Chinsura	4,173	3,012	...	...	10	...	7,195	14	3,875	...	25	3,914	...	61	...	3,360
	19	Serampore	3,115	3,259	...	...	17	...	6,391	...	2,579	200	6	2,776	...	3	1,035	8,314
	20	Uttarpara	1,082	1,243	...	...	...	...	2,325	...	1,071	...	51	1,122	...	...	...	924
	21	Baidyabati	1,236	1,746	...	...	21	...	3,003	...	1,583	...	...	1,583	...	...	...	1,389
	22	Bhadreswar	1,005	824	...	...	3	...	1,832	...	893	...	...	893	...	...	237	...
	23	Kotrang	493	324	...	...	...	...	817	...	484	...	...	484	...	...	...	176
	24	Bansbaria	581	495	...	...	...	...	1,076	...	...	...	...	...	...	...	245	331
	25	Arambagh	372	381	...	33	...	...	786	...	289	...	...	289	...	...	...	189
		Total	12,057	11,284	...	33	51	...	23,425	14	10,765	200	82	11,061	...	64	1,517	14,633
Howrah	26	Howrah	20,645	23,639	...	...	534	...	44,818	5,459	49,595	27,640	57	82,751	4,316	51,843	5,861	7,790
	27	Bally	1,484	1,534	...	...	...	...	3,018	...	887	...	45	932	...	...	117	423
		Total	22,129	25,173	...	...	534	...	47,836	5,459	50,482	27,640	102	83,683	4,316	51,843	5,978	8,219
		Divisional Total	50,603	51,063	...	1,096	612	...	1,03,374	5,742	73,804	27,890	403	1,07,839	11,138	66,605	8,047	32,502
PRESIDENCY DIVISION.																		
24-Pargana	28	Cossipore-Chitpur	6,151	4,823	...	...	43	...	11,017	15,590	12,607	...	9	28,206	2,257	18,941	1,422	1,761
	29	Manicktola	1,932	2,270	...	...	5	...	4,207	833	3,657	...	1	4,491	5,837	6,726	1,015	2,528
	30	Baranagore	1,818	1,882	...	252	...	...	3,952	...	3,061	...	5	3,066	...	80	21	470
	31	Kamarhati	1,126	1,354	...	3	...	...	2,482	...	1,643	...	...	1,643	...	...	...	377
	32	South Suburban	1,299	1,656	...	...	...	...	2,955	...	76	...	...	76	...	122	...	120
	33	Tollyganj	1,085	1,261	...	...	...	...	2,346	...	1,003	...	...	1,003	...	...	...	23
	34	Garden Reach	2,524	1,627	...	261	...	...	4,412	416	1,802	...	...	2,218	36,762	184	...	1,014
	35	Rajpur	625	665	...	...	...	...	1,290	...	606	...	1	607	...	51	5	...
	36	Baruipur	631	411	...	...	...	...	1,042	...	189	...	...	189	...	...	...	232
	37	Jainagar	554	271	...	...	20	...	845	...	562	...	7	569	...	...	...	306
	38	South Dum-Dum	900	603	...	...	...	...	1,503	...	659	...	...	659	...	1,031	...	465
	39	North ditto	533	598	...	...	...	...	1,131	...	73	...	4	77	...	...	...	115
	40	South Barrackpore	596	641	...	...	14	...	1,251	...	...	...	1	1	...	...	...	204
	41	Panihati	543	731	...	...	...	...	1,274	...	102	...	...	102	...	...	...	1,017
	42	Titaghar	2,709	497	...	42	...	...	3,248	...	802	...	10	812	...	...	6,119	791
	43	North Barrackpore	1,135	1,045	...	...	...	...	2,180	...	...	...	3	3	...	...	...	143
	44	Garulia	641	607	...	...	96	...	1,344	...	192	...	...	192	...	...	...	223
	45	Baraset	635	1,289	...	...	...	...	1,924	...	368	...	1	369	270	321	115	776
	46	Naihati	1,314	1,458	282	105	...	...	3,159	13	1,244	...	11	1,268	...	...	...	250
	47	Bhatpara	1,306	1,094	...	121	...	...	2,521	...	1,092	...	18	1,110	...	...	719	42
	48	Goberdanga	388	361	...	...	...	...	749	...	68	...	1	69	...	30	...	511
	49	Basirhat	509	531	...	...	...	...	1,040	...	243	...	24	267	...	174	...	398
	50	Baduria	474	411	...	...	...	...	915	...	151	...	11	162	...	...	...	407
	51	Taki	318	197	...	...	...	...	515	...	...	...	9	9	...	...	...	57
	52	Budge-Budge	1,597	1,086	...	...	...	...	2,683	...	1,423	...	...	1,423	...	2,364	...	897
		Total	31,343	27,399	282	783	178	...	59,985	16,852	31,623	...	116	48,591	45,126	30,024	9,416	13,127

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,479	13,358	194	217	138	58	...	120	1,789	3,656	8,264	...	79,207
5,353	67	61	...	4	...	...	...	441	96	2,577	21	9,210
3,724	1,672	60	...	3	...	...	60	...	...	3,124	...	9,019
1,297	892	60	...	2	...	...	...	155	28	295	3	3,586
5,520	2,207	134	...	95	...	...	60	...	258	3,981	...	15,509
7,206	93	50	159	...	...	...	120	...	...	2,969	1	10,765
54,579	18,289	559	376	242	58	...	360	2,385	4,038	21,210	25	1,27,296
5,358	5,474	97	43	...	...	...	...	...	85	557	...	12,165
4,240	2,887	224	72	28	...	...	...	303	...	1,593	...	10,582
3,772	839	120	600	24	...	...	...	144	158	889	20	4,706
1,337	1,159	125	...	...	...	...	...	208	...	363	...	3,249
7,349	4,985	469	672	52	...	...	...	655	158	2,845	20	18,537
15,802	10,760	248	76	82	...	...	...	312	38	3,350	...	33,546
3,144	1,524	94	136	...	...	...	...	180	150	824	...	6,567
2,154	1,543	83	...	32	...	...	...	...	198	1,993	...	6,762
817	1,014	68	...	5	...	19	...	...	268	429	...	3,017
359	901	58	...	...	...	...	...	...	99	236	...	1,883
408	728	38	...	24	...	...	...	36	9	452	...	1,784
1,323	85	49	...	...	...	...	...	39	100	1,581	5	3,508
24,007	16,555	638	212	143	...	19	...	567	862	9,395	5	57,067
28,250	533	296	...	99	...	...	120	856	52	7,886	18	41,533
19,075	5,805	197	63	6	...	155	90	737	18	7,802	390	43,690
6,029	175	50	...	25	...	...	...	...	...	1,990	...	9,193
6,661	1,219	73	...	3	...	...	...	...	1,496	2,133	...	12,924
8,308	958	42	...	22	506	...	...	275	31	1,173	...	11,552
1,414	1	52	...	15	...	...	...	...	10	995	...	2,663
1,209	207	75	...	...	...	...	...	138	...	1,453	...	3,658
2,109	1,351	60	...	...	...	...	...	240	193	781	...	4,923
73,055	10,251	845	63	170	506	155	210	2,246	1,800	24,213	408	1,30,136
1,57,707	9,522	1,042	3,149	121	...	228	687	9,946	5,079	44,570	...	3,01,861
10,945	1,293	134	...	18	...	100	...	...	150	4,366	280	17,832
1,68,652	10,815	1,176	3,149	139	...	328	687	9,946	5,229	48,936	280	3,19,693
3,33,006	66,369	3,784	4,515	746	564	502	1,257	15,799	12,172	1,07,156	738	6,64,894
43,693	6,403	723	...	145	...	...	49	5,859	...	18,692	131	1,00,076
22,868	2,052	518	...	...	...	...	...	823	100	11,993	...	54,460
19,216	703	156	...	13	...	...	...	270	2,197	6,425	51	29,802
7,321	...	156	123	30	...	...	...	240	...	2,820	...	11,067
4,157	2,542	333	...	...	...	...	...	2,436	...	6,560	...	16,270
4,899	...	218	151	...	...	...	...	380	...	4,490	...	10,161
18,899	974	428	...	...	...	...	...	1,776	...	8,478	197	68,712
2,846	1,444	66	...	8	...	...	...	...	10	350	...	4,780
1,232	1,031	35	...	...	...	...	...	...	894	1,586	...	5,010
1,922	1,180	47	...	...	...	49	...	120	43	728	5	4,400
2,970	994	51	...	43	...	...	...	186	2,060	1,486	8	9,234
798	739	35	...	2	...	...	...	299	1,521	1,177	1	4,687
3,836	560	124	...	2	...	...	...	648	...	3,669	1	9,044
2,478	324	82	...	74	...	...	...	...	...	2,480	13	6,468
11,322	125	64		16	...	55	...	...	...	4,099	10	22,601
6,075	720	60	...	95	...	...	...	...	...	1,957	...	9,050
4,934	678	33	...	10	...	...	...	562	57	899	...	7,396
2,208	1,287	96	135	18	...	101	...	84	330	2,949	13	8,703
9,234	2,123	217	...	64	...	...	...	168	...	1,988	550	14,594
9,590	47	87	...	71	...	...	...	...	1,707	2,879	956	16,098
270	...	30	...	6	...	...	...	...	...	801	...	1,648
1,104	972	61	...	20	...	75	...	...	25	797	...	3,626
441	1,112	50	...	...	...	...	...	144	100	948	4	3,206
105	180	31	118	6	...	...	...	...	7	687	...	1,191
6,854	1,998	98	...	...	...	...	...	405	2,047	2,480	...	17,143
1,89,272	28,188	3,799	527	623	...	280	49	14,400	11,038	91,418	1,940	4,39,227

7				8	9						
Public Instruction.				Contributions.	Miscellaneous.						
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).			
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,803	1,405	...	7,208	...	1,522	4,849	...	1,017	761	429	3,192	
...	320	60	380	...	...	...	286	214	128	29	669	1
...	452	...	452	...	...	...	...	100	...	18	104	2
...	304	...	304	...	...	...	...	85	...	76	105	19
...	638	...	638	...	...	...	319	125	62	20	47	57
...	306	...	306	...	...	...	...	214	127	47	179	56
5,803	3,425	60	9,288	...	1,522	4,849	615	1,755	1,078	549	4,296	14,66
...	550	60	610	...	...	...	...	92	34	30	362	
...	598	...	598	25	...	...	...	140	69	42	254	50
...	723	...	723	...	...	...	...	119	2	15	50	18
...	665	...	665	...	...	...	...	63	...	15	56	13
...	1,986	...	1,986	25	...	...	...	322	71	72	360	82
18,602	822	...	19,424	...	...	...	...	349	453	373	731	1,90
...	603	...	603	...	...	...	...	191	5	19	6	22
...	928	...	928	...	...	...	...	143	...	18	146	30
570	...	...	570	...	...	...	...	120	...	...	140	260
...	372	...	372	...	...	...	...	60	2	7	21	90
192	...	12	204	...	...	...	...	50	...	...	20	7
...	240	...	240	...	...	...	...	99	5	10	32	14
19,364	2,965	12	22,341	...	...	...	...	1,012	465	427	1,096	3,00
...	833	...	833	...	...	...	...	664	396	151	881	2,09
...	1,754	...	1,754	30	848	...	1	442	280	188	236	1,99
551	...	...	551	...	...	...	...	169	492	...	37	69
...	610	...	610	...	...	...	...	200	...	90	223	51
...	677	...	677	...	...	...	...	121	27	49	210	40
388	...	...	388	...	...	...	...	47	10	...	35	9
157	54	...	211	...	...	...	...	200	131	...	511	84
...	326	...	326	...	...	...	...	80	1	20	8	10
1,096	4,254	...	5,350	30	848	...	1	1,923	1,337	498	2,141	6,74
...	4,404	...	4,404	...	...	23,429	20,042	...	1,077	1,232	13,831	59,60
...	2,005	...	2,005	...	...	...	...	350	399	...	1,124	1,87
...	6,409	...	6,409	...	...	23,429	20,042	350	1,476	1,222	14,955	61,47
26,263	19,589	132	45,984	55	2,370	28,278	20,658	5,454	4,461	2,798	23,210	87,229
...	2,045	...	2,045	...	...	...	35	1,036	390	196	1,041	2,698
200	1,017	...	1,217	...	...	169	4,437	696	1,080	102	775	7,259
...	711	...	711	...	...	...	2	263	106	54	456	881
...	317	44	361	...	...	...	328	24	29	23	80	484
...	432	...	432	...	...	1,150	...	343	137	23	1,052	2,705
300	...	...	300	...	...	...	...	272	158	...	1,307	1,737
...	353	...	353	20	...	900	365	215	124	...	583	2,187
...	251	...	251	...	...	137	...	115	264	20	29	565
...	165	...	165	...	...	...	150	76	64	25	6	321
...	157	...	157	200	...	...	...	110	465	10	92	677
...	321	...	321	...	...	...	326	81	...	35	38	480
...	240	...	240	...	...	...	...	100	10	14	13	137
...	204	...	204	800	...	...	...	143	80	26	65	314
400	...	...	400	...	...	...	...	122	24	13	210	369
...	144	...	144	...	...	...	...	6	28	45	78	15
...	659	...	659	...	...	...	...	232	22	26	157	43
...	96	...	96	420	...	...	1,975	94	53	29	35	2,186
...	348	...	348	...	...	123	84	117	38	...	186	548
...	681	...	681	50	...	...	...	246	309	39	18	612
...	280	...	280	...	...	...	32	150	63	15	67	330
...	94	...	94	...	...	...	...	66	12	8	1	87
...	444	...	444	...	...	...	...	101	54	14	123	292
...	302	...	302	...	...	...	...	142	111	...	165	418
...	174	...	174	...	...	...	...	40	77	...	23	140
120	542	...	662	10	...	...	...	147	100	22	32	301
1,020	9,977	44	11,041	1,500	...	2,479	7,734	4,937	3,798	742	6,632	26,322

in Bengal during the year ending 31st March 1903.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,11,901	...	...	6,000	...	...	...	7,060	9,686	22,746	2,847	1,37,494	
13,451	...	...	...	...	...	...	874	348	1,222	2,268	16,941	
11,123	...	...	...	...	...	...	95	330	425	1,736	13,284	
4,985	...	...	...	...	...	...	495	125	620	547	6,152	
19,440	...	...	...	...	...	50	3,394	235	3,679	5,139	28,258	
14,288	...	...	...	...	...	...	...	...	...	2,280	16,538	
1,75,158	...	...	6,000	...	...	50	11,918	10,724	28,692	14,817	2,18,667	
15,390	...	...	...	...	...	...	...	267	267	1,172	16,829	
14,398	...	...	...	...	...	...	920	362	1,282	2,359	18,039	
6,916	...	...	...	...	...	...	238	44	282	56	7,254	
5,325	...	...	...	...	...	...	...	55	55	1,399	6,779	
26,639	...	...	...	...	...	...	1,158	461	1,619	3,814	32,072	
61,556	...	...	...	...	...	...	483	11	494	2,201	64,251	
9,115	...	...	...	...	...	...	370	...	370	607	10,092	
9,361	...	...	...	...	...	...	...	...	...	2,321	11,682	
5,067	...	...	...	...	...	...	50	...	50	449	5,566	
3,272	...	...	...	...	...	...	...	...	...	970	4,242	
2,886	...	...	...	...	...	50	...	...	50	1,048	3,984	
5,086	...	...	...	...	...	...	...	...	...	57	5,143	
96,343	...	...	...	...	...	50	903	11	964	7,653	1,04,960	
55,567	...	...	...	...	...	...	915	293	1,208	198	56,973	
56,636	...	...	...	...	1,458	...	365	1,242	3,065	4,728	64,429	
13,389	...	...	...	...	...	...	575	19	594	3,266	17,749	
18,633	...	...	...	...	...	...	843	661	1,504	3,153	23,290	
15,361	...	...	...	...	...	...	158	2·7	445	314	16,120	
4,444	...	...	...	...	...	...	20	153	173	1,793	6,410	
5,787	...	...	...	...	...	50	1,100	340	1,490	2,312	9,589	
6,433	...	...	...	...	...	...	...	59	59	386	6,878	
1,76,750	...	...	...	...	1,458	50	3,976	3,054	8,538	16,150	2,01,438	
4,93,435	...	...	2,500	...	21,110	...	633	78,627*	1,02,870	2,14,308	8,10,613	* Includes Rs. 63,151 deposited in the Bank of Bengal for the payment of the instalment (Rs. 43,151) due on 1st April 1903 on account of the 15 lakhs water-works loan and of Rs. 20,000 for the October instalment of that loan.
25,660	...	...	...	...	...	...	...	311	311	6,547	32,518	
5,19,095	...	...	2,500	...	21,110	...	633	78,938	1,03,181	2,20,855	8,43,131	
10,09,375	...	...	8,500	...	22,568	150	18,588	93,455	1,43,261	2,64,461	14,17,097	
1,44,042	...	...	...	...	...	225	...	976	1,201	12,598	1,57,841	
71,634	75,000	...	...	...	2,964	...	...	9,413	87,377	7,234	1,66,245	
38,212	...	...	...	...	...	...	250	228	478	7,522	46,212	
16,037	...	...	...	...	...	100	9	402	511	861	17,409	
22,438	29,000†	...	...	...	970	...	350	53	30,373	161	52,972	† In the Bank of Bengal.
15,547	...	...	...	...	...	...	...	...	...	1,163	16,710	
77,902	...	...	...	...	745	...	32	430	1,207	12,969	92,078	
7,493	...	...	...	...	210	...	...	...	210	5,369	13,072	
6,727	...	...	...	...	...	...	100	159	259	1,641	8,627	
6,848	...	...	...	...	...	...	...	100	100	591	7,539	
12,197	...	...	...	...	...	...	...	79	79	2,791	15,067	
6,272	...	...	...	...	...	...	192	109	301	181	6,754	
11,614	...	...	...	...	...	...	...	49	49	632	12,295	
8,613	...	...	...	...	...	...	120	50	170	640	9,423	
26,962	...	...	...	...	...	...	650	42	692	28	27,682	
12,329	...	...	...	...	...	...	...	167	167	2,157	14,653	
11,634	...	...	...	...	...	...	100	50	150	1,730	13,514	
11,892	...	...	...	...	503	...	...	278	781	2,201	14,874	
20,364	...	...	...	...	...	100	406	125	631	1,490	22,485	
20,339	...	...	...	...	...	...	905	59	964	8,111	29,414	
2,647	...	...	...	...	...	...	250	30	280	1,009	3,936	
5,669	...	...	...	...	...	...	...	488	488	283	6,440	
5,003	...	...	...	...	...	...	...	55	55	27	5,085	
2,929	...	...	...	...	...	...	...	9	9	737	2,775	
22,222	...	...	...	...	...	20	...	480	500	11,448	34,170	
5,86,666	1,04,000	...	...	...	5,392	445	3,364	13,831	1,27,032	83,574	7,97,272	

FORM No. III.—*Statement showing the Expenditure of the Municipalities in the*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
PRESIDENCY DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	53	Krishnagar ...	1,854	1,863	...	...	...	...	3,717	...	1,223	...	25	1,248	...	167	1,241	576
	54	Santipur ...	2,016	1,615	...	139	...	72	3,842	...	1,485	...	...	1,486	...	33	393	1,436
	55	Ranaghat ...	741	785	...	...	...	...	1,526	...	389	...	...	389	...	186	47	309
	56	Nadia ...	535	507	...	...	...	...	1,042	...	417	...	...	417	...	...	46	31
	57	Kushtia ...	454	456	...	...	...	...	910	...	288	...	2	290	...	10	8	87
	58	Kumarkhali ...	422	371	...	...	2	...	795	...	163	...	...	163	...	345	...	25
	59	Meherpur ...	359	239	...	...	...	...	598	...	36	...	...	36	...	244	...	1
	60	Birnagar ...	313	170	...	...	...	...	483	...	...	...	...	...	...	947	...	116
	61	Chakdah ...	450	363	...	...	...	...	813	...	30	...	...	30	...	122	...	107
		Total ...	7,144	6,369	...	139	2	72	13,726	...	4,031	...	27	4,058	...	2,054	1,735	2,688
Murshidabad	62	Berhampore	2,458	2,016	19	...	34	...	4,527	...	3,780	...	19	3,799	1,000	14,218	1,019	4,407
	63	Murshidabad ...	693	659	133	...	...	...	1,485	...	645	...	8	653	...	29	368	1,423
	64	Azimganj	843	809	6	...	20	...	1,678	26	780	...	5	811	...	464	...	2,675
	65	Jangipur	631	492	14	...	...	...	1,137	2	448	...	3	453	481	...	50	354
	66	Kandi	644	375	...	...	...	...	1,019	...	763	...	...	763	...	92	...	332
		Total ...	5,269	4,351	172	...	54	...	9,846	28	6,416	...	35	6,479	1,481	14,803	1,437	9,191
Jessore	67	Jessore	901	1,003	...	...	21	...	1,925	...	1,012	...	29	1,041	2,855	91	950	464
	68	Kotechandpur ...	584	360	...	101	47	...	1,092	...	470	...	8	478	184	92	170	79
	69	Maheshpur ...	335	231	...	...	...	...	566	...	62	...	7	69	181	...	98	...
		Total ...	1,820	1,594	...	101	68	...	3,583	...	1,544	...	44	1,588	3,220	183	1,218	583
Khulna	70	Khulna	935	763	...	...	83	...	1,781	...	414	...	9	423	...	573	441	575
	71	Satkhira	484	339	...	...	...	...	823	...	36	...	...	36	...	250	...	300
	72	Debhata	302	171	...	...	...	...	473	...	...	...	...	...	...	50	100	100
		Total ...	1,721	1,273	...	...	83	...	3,077	...	450	...	9	459	...	873	541	975
		Divisional Total ...	47,297	40,986	454	1,023	385	72	90,217	16,880	44,064	...	231	61,175	49,827	47,937	14,347	26,562
RAJSHAHI DIVISION.																		
Rajshahi	73	Rampur Boalia ...	1,582	2,037	...	...	7	...	3,626	...	1,204	...	16	1,220	2,974	1,115	1,086	177
	74	Nator	878	890	...	...	...	...	1,768	...	812	...	11	823	...	766	...	405
		Total ...	2,460	2,927	...	...	7	...	5,394	...	2,016	...	27	2,043	2,974	1,881	1,086	582
Dinajpur	75	Dinajpur	2,234	1,381	...	...	...	...	3,615	7	1,545	54	58	1,664	...	198	5,319	403
Jalpaiguri	76	Jalpaiguri ...	1,212	769	...	...	...	...	1,981	...	1,024	...	2	1,026	45	249	...	99
Darjeeling	77	Darjeeling ...	15	7,979	...	111	555	...	22,518	3,945	40,076	...	52	44,073	80,699	8,028	219	140
	78	Kurseong		835	...	...	...	...	1,701	...	518	...	...	518	4,545	852	156	15
		Total ...	14,739	8,814	...	111	555	...	24,219	3,945	40,594	...	52	44,591	85,244	8,880	375	155
Rangpur	79	Rangpur	1,963	1,164	...	...	9	...	3,136	8	2,059	129	...	2,196	...	815	578	5,361
Bogra	80	Bogra	1,123	578	...	4	...	...	1,705	7	690	...	23	720	...	13	...	611
	81	Sherpur	569	381	...	...	...	...	950	...	512	...	...	512	...	5	...	174
		Total ...	1,692	959	...	4	...	...	2,655	7	1,202	...	23	1,232	...	18	...	785
Pabna	82	Pabna	1,143	1,432†	1	4	...	...	2,580	...	1,154	...	16	1,170	586	716	...	1,183
	83	Sirajganj	801	1,189	...	...	...	...	1,990	...	1,114	308	16	1,438	120	157	41	...
		Total ...	1,944	2,621	1	4	...	...	4,570	...	2,268	308	32	2,608	706	873	41	1,183
		Divisional Total ...	26,244	18,635	1	119	571	...	45,570	3,967	50,708	491	194	55,360	88,969	12,914	7,399	8,568

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,067	5,414	83	...	3	...	1,070	...	776	100	9,365	228	35,090
4,100	1,494	148	...	...	...	91	...	564	345	4,558	643	13,805
5,137	961	70	...	...	...	2	...	413	9	1,018	20	8,172
1,581	1,833	61	...	...	...	...	...	457	...	1,421	8	5,438
2,593	1,150	36	...	...	...	...	...	192	592	2,143	...	6,811
2,369	642	56	...	3	...	18	...	144	24	710	...	4,326
177	988	20	...	4	...	4	...	...	4	985	...	2,427
252	566	26	...	...	...	...	...	96	33	495	...	2,531
115	613	38	...	...	...	66	...	...	50	597	...	1,708
32,387	13,661	532	...	10	...	1,251	...	2,642	1,157	21,292	899	80,308
15,452	6,156	225	2	26	...	1	80	600	...	5,209	...	49,185
3,984	5,398	120	216	3	...	...	...	507	136	3,338	4	15,526
2,576	1,742	97	...	12	...	...	...	1,512	187	2,193	86	11,544
3,154	3,785	121	...	6	...	...	...	240	4	2,114	6	10,315
2,464	600	60	...	...	...	...	...	180	...	2,004	...	5,732
27,630	17,681	623	218	47	...	1	80	3,039	327	15,648	96	92,302
5,163	3,610	90	...	16	...	...	...	935	...	4,102	2	18,278
1,735	1,581	55	...	...	...	...	...	162	...	532	...	4,590
293	691	40	...	...	...	...	...	...	187	229	...	1,757
7,191	5,882	185	...	16	...	...	...	1,097	187	4,863	2	24,625
5,323	3,632	90	...	10	...	183	...	360	87	3,200	10	14,454
268	1,951	50	...	...	...	...	...	...	67	966	...	3,352
92	...	29	...	60	...	...	...	...	25	900	...	1,356
5,683	5,583	169	...	70	...	183	...	360	179	5,066	10	19,692
2,62,163	70,995	5,308	745	766	...	1,715	129	21,538	12,888	1,38,287	2,947	6,56,154
7,289	22,720	170	227	708	...	97	...	924	158	6,194	...	43,844
4,106	2,265	42	...	...	...	...	...	356	...	1,445	11	9,396
11,395	24,985	212	227	708	...	97	...	1,280	158	7,639	11	53,240
9,248	4,477	195	...	...	...	344	...	602	6,325	5,650	138	32,960
2,394	7,318	107	...	...	...	118	...	178	...	2,187	...	19,695
44,930	10,420	600	847	3	...	1,213	...	8,112	2,926	11,815	...	1,69,962
4,383	2,720	103	...	60	...	95	...	...	58	...	...	12,987
49,313	13,140	703	847	63	...	1,308	...	8,112	2,994	11,815	...	1,82,949
12,287	6,571	155	...	18	...	150	...	360	1,207	4,605	103	32,250
5,590	2,196	53	...	15	...	...	...	452	...	930	24	9,884
2,084	870	70	...	...	...	5	...	95	14	741	3	4,061
7,674	3,066	123	...	15	...	5	...	547	14	1,671	27	13,946
7,334	2,641	136	69	1	...	56	...	695	104	3,211	14	16,746
5,172	11,167	136	194	...	...	323	...	473	24	2,270	...	20,077
12,506	13,808	272	263	1	...	379	...	1,168	128	5,481	14	36,823
1,11,817	73,365	1,767	1,337	805	...	2,401	...	12,247	10,826	39,048	203	3,71,153

7				8	9							
Public Instruction.				Contributions.	Miscellaneous.							
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).				
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	660	...	660	...	...	1,053	...	261	200	33	210	1,757
7,199	969	...	8,168	...	...	...	2	366	179	201	405	1,153
...	320	...	320	...	...	124	30	132	74	17	216	593
...	300	...	300	...	...	14	151	19	24	18	71	397
...	171	...	171	...	...	...	...	108	69	13	697	887
...	163	...	163	...	...	...	...	154	233	13	512	812
...	164	24	188	...	...	15	...	75	31	8	76	205
...	96	...	96	...	...	...	...	47	...	10	121	178
...	246	...	246	...	...	..	...	79	6	21	12	118
7,199	3,089	24	10,312	...	...	1,206	183	1,241	816	334	2,320	6,100
...	600	...	600	...	...	219	2,662	963	467	170	347	4,828
...	620	60	680	...	...	...	...	198	91	27	68	384
...	489	...	489	...	...	...	...	185	269	33	656	1,133
...	396	...	396	...	...	...	...	200	6	22	199	427
...	415	...	415	...	...	...	...	194	78	19	21	312
...	2,520	60	2,580	...	...	219	2,662	1,740	901	271	1,291	7,084
...	251	...	251	...	...	...	...	261	...	26	149	436
...	239	...	239	...	...	...	...	186	7	14	274	475
...	131	...	131	...	...	...	...	60	...	1	174	235
...	621	...	621	...	...	...	...	501	7	41	597	1,146
293	284	15	592	...	...	...	...	135	42	35	63	275
...	180	...	180	...	...	...	...	110	16	...	41	167
...	176	...	176	...	...	38	6	50	92	...	66	252
293	640	15	948	...	...	38	6	295	150	35	170	694
8,512	16,847	143	25,502	1,500	...	3,942	10,585	8,714	5,672	1,423	11,010	41,346
823	...	60	883	...	89	84	123	400	84	80	508	1,368
...	423	33	456	...	...	...	...	100	77	53	123	353
823	423	93	1,339	...	89	84	123	500	161	133	631	1,721
2,054	60	...	2,114	...	100	287	445	391	...	100	518	1,841
724	...	...	724	...	...	595	...	82	7	66	645	1,395
100	1,300	...	1,400	...	...	19,785	2,401	1,427	1,050	689	898	26,250
...	388	8	396	...	...	...	...	...	54	62	270	386
100	1,688	8	1,796	...	...	19,785	2,401	1,427	1,104	751	1,168	26,636
...	979	115	1,094	...	...	75	...	299	121	74	187	756
2,066	190	7	2,263	...	...	...	2	247	41	27	415	732
207	96	...	303	...	...	...	...	71	...	30	377	478
2,273	286	7	2,566	...	...	...	2	318	41	57	792	1,210
...	861	115	976	...	...	...	...	292	153	49	549	1,043
...	889	63	952	...	...	190	...	186	...	45	731	1,421
...	1,750	178	1,928	...	...	190	...	478	153	94	1,270	2,464
5,974	5,188	401	11,561	...	189	21,016	2,971	3,495	1,587	1,275	5,211	35,744

districts of Bengal during the year ending 31st March 1903—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities (other than for sinking funds).	In Savings Bank.	Payments to sinking funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
42,472	...	...	...	...	1,534	50	450	59	2,093	77	44,642	
28,453	...	...	...	...	...	...	785	150	935	3,022	32,410	
11,000	...	200	...	...	502	...	...	25	727	927	12,654	
7,594	...	...	...	...	437	...	250	142	829	2,095	10,518	
9,069	...	...	...	...	...	...	...	190	190	832	10,091	
6,059	...	...	...	...	...	...	...	119	119	430	6,808	
3,454	...	...	...	...	173	...	140	154	467	501	4,422	
3,288	...	...	...	...	...	...	636	34	720	1,566	5,574	
2,915	...	...	...	...	...	...	...	40	40	1,628	4,583	
1,14,504	...	200	...	...	2,646	50	2,311	913	6,120	11,078	1,31,702	
62,939	...	...	...	...	6,066*	...	3,000	3,247	12,313	18,986	94,238	* Includes repayment of a temporary outside loan of Rs. 5,600, for which a loan of equal amount was obtained from Government.
18,728	...	...	...	...	...	...	...	879	879	437	20,044	
15,655	...	...	...	...	...	...	630	700	1,330	899	17,884	
12,728	...	...	...	...	...	...	...	1,332	1,332	1,029	15,089	
8,241	...	...	...	...	...	...	...	...	...	1,104	9,345	
1,18,291	...	...	...	...	6,066	...	3,630	6,158	15,854	22,455	1,56,600	
21,931	...	...	...	...	...	...	150	114	264	676	22,871	
6,874	...	...	...	...	...	...	519	192	711	483	8,068	
2,758	...	...	...	...	...	...	425	58	483	486	3,727	
31,563	...	...	...	...	...	...	1,094	364	1,458	1,645	34,666	
17,555	...	...	...	...	...	...	238	519	757	3,670	21,982	
5,058	...	...	...	...	...	...	...	...	...	238	5,296	
2,257	...	...	...	...	212	...	...	41	253	259	2,769	
24,870	...	...	...	...	212	...	238	560	1,010	4,167	30,047	
8,75,894	1,04,000	200	...	...	14,316	495	10,637	21,826	1,51,474	1,22,919	11,50,287	
50,936	...	...	...	...	454	...	2,725	...	3,179	11,718	65,833	
12,796	...	...	...	...	...	...	676	70	746	3,976	17,518	
63,732	...	...	...	...	454	...	3,401	70	3,925	15,694	83,351	
42,133	...	...	...	...	1,265	100	3,845	609	5,819	6,931	54,883	
24,821	...	...	...	...	779	...	246	65	1,090	13,243	39,154	
2,64,203	...	...	...	...	13,637	...	8,081	1,286	23,004	25,534	3,12,741	
15,988	...	...	...	...	2,334*	...	...	...	2,334	1,499	19,821	* Includes Rs. 60 paid as interest.
2,80,191	...	...	...	...	15,971	...	8,081	1,286	25,338	27,033	3,32,562	
39,392	...	...	...	...	393	25	6,877	1,292	8,587	20,261	68,240	
15,304	...	...	...	...	...	100	420	55	575	2,204	18,083	
6,304	...	...	...	...	...	...	...	...	...	2,454	8,758	† Includes Rs. 195 expended for revision of assessment.
21,608	...	...	...	...	...	100	420	55	575	4,658	26,341	
22,515	...	...	...	...	...	...	1,860	622	2,482	491	25,488	
25,599	...	...	...	...	750	...	200	127	1,077	1,717	28,393	
48,114	...	...	...	...	750	...	2,060	749	3,559	2,208	53,881	
5,19,991	...	...	...	...	19,612	225	24,930	4,126	48,893	90,028	6,58,912	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DACCA DIVISION.																		
Dacca	86	Dacca	8,301	6,721	...	2,417	309	...	17,748	...	8,635	481	186	9,202	...	16,958	...	3,713
	87	Narainganj	2,793	1,332	...	...	235	...	4,360	...	2,986	129	26	3,141	...	163	2,357	1,051
		Total	11,094	8,053	...	2,417	544	...	23,108	...	11,621	610	212	12,343	...	17,121	2.357	4,764
Mymensingh	88	Nasirabad	1,770	592	...	...	...	...	2,662	74	2,111	115	17	2,317	19,759	8,656	1,770	964
	89	Muktagacha	533	566	...	...	...	...	1,099	...	281	55	1	337	...	499	...	201
	90	Jamalpur	591	681	...	...	1	...	1,273	...	491	62	2	555		79	47	181
	91	Sherpur	570	508	...	...	...	...	1,078	...	339	49	35	423	1,903	188	...	198
	92	Kishorganj	456	513	...	..	...	...	969	...	450	63	1	514	...	772	40	194
	93	Bazitpur	348	225	...	...	...	...	573	...	...	38	...	38	...	499	...	29
	94	Netrakona	546	541	...	...	...	...	1,087	...	228	62	6	296	...	883	...	106
	95	Tangail	482	416	132	104	...	...	1,134	...	431	128	1	560	...	447	389	22
		Total	5,296	4,342	132	104	1	...	9,875	74	4,331	572	63	5,040	21,662	12,022	2,246	1,875
Faridpur	96	Faridpur	830	902	...	...	...	...	1,732	...	1,009	25	20	1,054	2,948	799	...	126
	97	Madaripur	653	617	...	...	52	...	1,322	...	808	53	2	863	917	..	495	...
		Total	1,483	1,519	...	...	52	...	3,054	...	1,817	78	22	1,917	3,865	799	495	126
Backergunge	98	Barisal	1,891	1,872	...	..	...	...	3,263	275	1,926	50	5	2,256	...	1,053	73	195
	99	Nalchiti	301	333	...	...	...	...	634	...	303	...	9	312	...	103	...	80
	100	Jhalokati	525	356	...	...	...	...	881	...	851	35	5	871	...	97	...	604
	101	Pirojpur	681	351	...	...	2	...	1,034	...	655	46	2	703	...	190	...	84
	102	Patuakhali	354	191	...	...	...	...	545	...	179	50	5	234	...	267	...	347
		Total	3,252	3,103	...	...	2	...	6,357	275	3,894	181	26	4,376	...	1,740	73	1,310
		Divisional Total	21,125	17,017	132	2,521	599	...	41,394	349	21,563	1,441	323	23,676	26,527	31,682	5,171	8,075
CHITTAGONG DIVISION.																		
Tipperа	103	Comilla	221	1,132	...	...	1	...	2,054	15	1,155	158	31	1,359	...	741	500	936
	104	Brahmanbaria	684	570	...	...	...	...	1,254	...	343	69	11	423	...	634	...	208
	105	Chandpur	751	540	...	158	9	...	1,208	...	749	52	47	848	...	581	274	...
		Total	2,356	2,042	...	158	10	...	4,566	15	2,247	279	89	2,630	...	1,946	774	1,144
Noakhali	106	Noakhali	775	729	...	...	...	...	1,504	...	480	66	100	646	...	634	...	310
Chittagong	107	Chittagong	2,813	3,103	180	96	46	...	6,238	4	1,054	...	1	1,059	...	269	...	407
	108	Cox's Bazar	283	457	...	...	...	...	740	...	...	...	...	...	...	163	...	200
		Total	3,096	3,560	180	96	46	...	6,978	4	1,054	...	1	1,059	...	432	...	607
		Divisional Total	6,227	6,331	180	254	56	...	13,048	19	3,781	345	190	4,335	...	3,012	774	2,061
PATNA DIVISION.																		
Patna	109	Patna	9,616	8,207	...	...	24	740	18,587	8	4,980	768	7	5,763	1,683	...	742	9,053
	110	Barh	713	386	...	...	...	...	1,305	...	854	72	...	926	43	...	54	...
	111	Bihar	1,143	1,994	...	...	...	...	3,137	...	661	...	...	661	...	260	271†	1,640
	112	Dinapore	1,201	1,013	...	...	...	...	2,214	...	1,699	...	...	1,699	...	29	...	...
		Total	12,679	11,790	...	...	24	740	25,233	8	8,194	840	7	9,049	1,726	289	1,067	10,693
Gaya	113	Gaya	5,056	2,941	...	..	8,814	...	16,811	...	3,890	546	3	4,439	...	100	...	2,450
	114	Tikari	847	536	...	...	40	...	1,423	...	428	72	11	511	148	...	394	...
	115	Daudnagar	576	320	...	...	...	...	896	...	...	77	...	77	...	40	...	46
		Total	6,479	3,797	...	...	8,854	...	19,130	...	4,318	695	14	5,027	148	140	394	2,496
Shahabad	116	Arrah	1,937	3,530	...	...	22	...	5,489	...	669	180	25	874	...	4,781	...	695
	117	Jagadispur	464	444	...	...	...	...	908	...	45	...	...	45	..	455	687	127
	118	Buxar	468	685	...	...	...	...	1,153	...	772	45	...	817	116	...	134	258
	119	Dumraon	482	780	...	...	...	...	1,262	...	593	54	...	647	...	37	344	245
	120	Bhabhua	307	324	...	...	...	...	631	...	246	19	...	265	...	42	60	44
	121	Sasaram	741	951	...	...	...	...	1,692	...	1,297	...	...	1,297	...	247	...	1,324
		Total	4,399	6,714	...	...	22	...	11,135	...	3,622	298	25	3,945	116	5,562	1,225	2,693

Public Health and Convenience.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	*Dák* bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61,375	17,586	618	264	...	...	448	973	1,719	28,469	25,024	584	1,57,731
24,509	3,128	149	766	172	57	151	48	728	43	16,380	37	46,669
85,884	20,714	767	1,030	172	57	599	1,021	2,447	28,513	41,354	621	2,07,420
11,574	14,219	120	...	4	...	...	...	831	13,230	2,649	13	73,789
2,746	205	64	...	...	...	...	...	...	169	1,720	...	5,804
3,086	2,029	69	...	...	...	...	...	337	24	2,736	15	8,613
3,383	1,416	77	...	...	...	4	...	238	38	1,130	7	8,631
1,859	1,469	63	25	3	...	...	...	208	272	894	10	5,809
771	760	60	...	...	...	...	...	60	...	397	...	2,576
2,511	182	61	...	...	...	30	...	...	49	1,478	...	5,209
2,373	...	78	...	...	...	...	...	334	146	2,599	2	6,439
28,283	20,279	592	25	7	...	34	...	2,158	13,927	13,603	47	1,16,766
5,798	3,790	56	...	...	...	67	...	290	209	1,856	...	15,938
2,775	1,707	48	198	...	...	...	...	276	144	3,387	1	9,948
8,573	5,497	104	198	...	...	67	...	566	353	5,243	1	25,886
11,064	7,091	147	...	...	...	50	60	490	174	4,957	81	25,465
287	591	70	...	...	...	10	...	...	...	699	...	1,840
2,751	1,043	...	...	4	...	...	...	254	30	1,397	...	6,180
1,682	2,612	34	324	7	...	24	74	8	...	784	...	5,823
263	1,052	28	...	...	...	...	...	142	124	1,093	...	3,316
16,047	12,389	279	324	11	...	84	134	894	328	8,930	81	42,624
1,38,787	58,879	1,742	1,577	190	57	784	1,155	6,065	43,120	69,129	750	3,92,690
9,281	4,370	49	90	40	...	...	...	1,063	50	4,086	...	21,206
1,426	1,450	63	...	75	...	...	...	300	206	760	...	5,122
2,955	1,091	65	...	...	...	5	...	120	147	6,917	...	12,055
13,562	6,911	177	90	115	...	5	...	1,483	403	11,763	...	38,373
5,998	646	61	...	...	...	...	...	318	96	187	4	8,204
16,497	9,308	239	144	...	...	318	...	1,862	498	6,352	398	35,287
376	1,989	60	170	...	...	...	...	204	...	395	...	3,557
16,873	11,292	299	314	...	...	318	...	2,066	498	6,747	398	38,844
35,433	18,849	537	404	115	...	323	...	3,867	997	18,697	402	85,471
48,476	20,046	985	...	9	...	832	1,205	3,202	(*d*)7,310	31,215	389	1,25,096
1,479	2,981	58	50	...	...	...	...	240	139	1,693	...	6 737
13,445	4,826	122	16	...	...	...	...	437	70	2,548	...	23,695
7,092	1,966	71	...	3	...	...	...	...	...	1,975	...	11,136
70,492	29,818	1,236	66	12	...	832	1,205	3,988	7,519	37,431	389	1,66,664
42,302	15,659	349	198	30	...	167	...	881	587	8,472	188	71,733
2,372	57	48	1	...	...	256	...	144	50	268	...	3 738
996	1,051	43	...	...	...	58	...	...	49	84	...	2,372
45,670	16,767	445	199	30	...	481	...	1,025	686	8,824	188	77,493
9,516	8,482	244	48	...	125	55	...	803	1,778	5,072	103	31,702
1,029	1,813	120	...	84	...	...	...	...	41	1,082	...	5,438
3,111	4,325	108	25	72	...	...	...	230	...	502	...	8,980
2,437	436	24	...	48	...	...	...	283	588	823	...	5,355
598	1,609	75	31	...	63	52	...	...	24	119	...	2,617
2,986	4,586	96	...	...	...	48	...	120	1,042	1,316	...	11,764
19,677	21,150	667	104	204	188	155	...	1,436	3,473	8,914	103	65,656

7				8	9							
Public Instruction.				Contributions.	Miscellaneous.							
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).				
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,580	...	2,580	300	...	4,393	3,709	949	1,029	492	4,911	15,483
...	959	...	959	...	...	652	145	445	2	98	5,770	7,112
...	3,539	...	3,539	300	...	5,045	3,854	1,394	1,031	590	10,681	22,595
...	614	...	614	...	...	250	78	160	60	126	1,470	2,144
...	156	...	156	...	...	...	...	58	49	21	47	175
...	360	...	360	...	...	...	...	159	49	28	139	375
...	320	...	320	...	...	80	4	71	79	23	145	402
...	322	...	322	...	...	...	...	98	16	16	37	167
...	100	...	100	...	...	...	...	60	...	...	312	372
...	258	...	258	...	...	...	...	98	4	20	17	139
...	250	...	250	...	...	...	...	89	659	22	140	910
...	2,380	...	2,380	...	...	330	82	793	916	256	2,307	4,684
246	...	...	246	...	...	...	471	247	60	47	295	1,120
...	346	...	346	...	...	...	...	130	52	28	79	289
246	346	...	592	...	...	...	471	377	112	75	374	1,409
...	650	24	674	...	...	...	220	199	18	75	464	976
...	80	...	80	...	...	...	...	38	76	...	275	389
...	148	...	148	4	...	...	...	50	...	...	318	368
...	298	...	298	...	...	...	...	100	2	18	75	195
...	140	...	140	...	...	...	23	82	8	...	45	158
...	1,316	24	1,340	4	...	...	243	469	104	93	1,177	2,086
246	7,581	24	7,851	304	...	5,375	4,650	3,033	2,163	1,014	14,539	30,774
575	...	...	575	460	...	...	...	179	194	47	555	975
...	480	...	480	...	...	...	...	150	28	25	390	593
...	294	...	294	...	...	...	...	159	154	...	230	543
575	774	...	1,349	460	...	...	...	488	376	72	1,175	2,111
...	170	...	170	...	...	...	...	73	...	34	74	181
6,609	887	...	7,496	...	...	1,449	70	91	325	291	648	2,874
...	540	...	540	...	...	24	...	27	19	...	112	182
6,609	1,427	...	8,036	...	...	1,473	70	118	344	291	760	3,056
7,184	2,371	...	9,555	460	...	1,473	70	679	720	397	2,009	5,348
...	2,628	428	3,056	1,900	...	13,813	389	1,580	859	310	766	17,717
189	...	..	189	...	...	...	...	240	5	7	29	281
...	1,169	...	1,169	...	...	...	...	739	7	104	2,738	3,588
...	355	..	355	...	...	...	...	275	13	...	452	720
189	4,152	428	4,769	1,900	...	13,813	389	2,834	884	421	3,965	22,306
...	2,004	...	2,004	...	...	1,693	87	757	289	93	423	3,342
...	242	...	242	...	...	...	...	149	...		35	202
...	378	...	378	...	...	...	...	146	...	...	769	915
...	2,624	...	2,624	...	...	1,693	87	1,052	289	111	1,227	4,459
...	883	...	883	...	...	3,365	...	688	413	72	(a)2,638	7,176
...	467	...	467	...	...	...	...	74	...	25	(b)435	534
...	346	...	346	...	...	...	...	235	...	...	136	371
...	403	...	403	...	...	...	...	113	...	30	(c)50	193
...	184	...	184	...	...	...	...	67	...	14	97	178
...	401	...	401	...	...	...	...	233	242	22	(d)99	596
...	2,684	...	2,684	...	...	3,365	...	1,410	655	163	3,455	9,048

n Bengal during the year ending 31st March 1903—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities other than for sinking funds.	In Savings Banks.	Payments to sinking funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,92,486	...	...	...	...	3,241	180	14,271	2,223	19,915	58,454	2,70,855	
60,027	...	...	...	...	2,480	..	1,800	2,163	6,443	21,901	88,371	
2,52,513	...	...	...	...	5,721	180	16,071	4,386	26,358	80,355	3,59 226	
47,954	...	...	...	...	514	...	500	976	1,990	22,653	72,597	
7,491	...	...	...	...	...	...	1,443	59	1,502	887	9,880	
10,915	...	...	...	...	...	...	145	120	265	389	11,569	
11,377	...	...	...	...	365	...	200	...	565	2,468	14,410	
3,386	...	...	...	...	...	...	44	162	206	324	8,916	
3,930	...	...	...	...	...	...	121	75	196	371	4,497	
8,934	...	...	...	...	...	...	150	255	405	399	9,738	
8,979	...	...	...	...	...	...	200	267	467	1,471	10,917	
1,07,966	...	...	...	...	879	...	2,803	1,914	5,596	28,962	1,42,524	
16,473	...	...	...	...	...	...	665	82	747	5,315	22,535	
11,455	...	...	...	...	...	10	...	...	10	2,240	13,705	
27,928	...	...	...	...	...	10	665	82	757	7,555	36,240	
38,812	...	...	...	...	...	...	502	372	874	4,053	43,739	
2,855	...	...	...	...	...	...	380	12	392	481	3,728	
7,513	...	...	...	...	...	...	...	...	...	3,759	11.272	
7,964	...	...	...	...	...	...	50	103	153	701	8,818	
4,411	...	...	...	...	...	...	...	...	...	501	4,912	
61,555	...	...	...	...	...	...	932	487	1,419	9,495	72,469	
4,49,962	...	...	...	...	6,600	190	20,471	6,869	34,130	1,26,367	6,10,459	
26,755	...	...	...	...	...	...	1,437	103	1,540	2,293	30,588	
7,690	..	...	...	...	...	...	1,021	133	1,154	2,801	11,645	
19,718	...	...	...	...	...	...	...	295	295	2,517	22,530	
54,163	...	...	...	...	...	...	2,458	531	2,989	7,611	64,763	
10,499	...	...	...	...	...	65	580	43	688	2,804	13,991	
55,166	...	...	...	...	4,192	...	2,591	1,251	8,034	2,373	65,573	
4,199	...	...	...	...	427	...	200	406	1,033	905	6,137	
59,365	...	...	...	...	4,619	...	2,791	1,657	9,067	3,278	71,710	
1,24,027	...	...	...	...	4,619	65	5,829	2,231	12,744	13,693	1,50,464	
2,03,444	...	...	...	...	9,263	...	4,703	6,106	20,072	13,676	2,37,192	
9,541	...	...	...	...	...	36	...	30	66	2,454	11,861	
32,400	...	...	...	...	...	...	60	52	112	2,468	34,980	
15,674	...	...	...	...	...	...	975	208	1,183	6,504	23,361	
2,60,859	...	...	...	...	9,263	36	5,738	6,396	21,433	25,102	3,07,394	
97,944	...	...	...	...	2,465	...	7,726	286	10,477	27,178	1,35,599	
7,224	...	...	...	...	...	...	260	85	345	1,195	8,764	
7,431	...	...	...	...	...	...	...	...	...	879	8,310	
1,12,599	...	...	...	...	2,465	...	7,986	371	10,822	29,252	1,52,673	
42,369	...	...	...	...	2,389	100	214	982	3,685	1,508	47,562	
6,369	...	...	...	...	...	...	...	...	...	1,828	8,197	
11,066	...	...	...	...	...	...	1,352	...	1,352	3,544	15,962	
7,603	...	...	...	...	...	...	1,500	...	1,500	1,067	10,170	
3,782	...	...	...	...	...	...	495	330	825	748	5,355	
16,185	...	...	...	...	...	...	950	175	1,125	4,172	21,482	
87,374	...	...	...	...	2,389	100	4,511	1,487	8,487	12,867	1,08,728	

* Includes Rs. 57,611, spent on the new Hospital building.

		Rs.
(*a*)	Includes plague charges of	2,278
(*b*)	Ditto ditto	331
(*c*)	Ditto ditto	50
(*d*)	Ditto ditto	12

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC HEALTH AND CONVENIENCE.			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outpost(s).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
CHOTA NAGPUR DIVISION.			Rs.	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.				
Hazaribagh	152	Hazaribagh	750	921	...	1,505	50	...	3,226	...	395	110	7	512	...	216	...	93
	153	Chatra	591	591	...	...	...	...	1,182	...	73	...	...	73	...	198	...	74
	154	Giridih	746	708	...	21	...	...	1,475	...	17	60	5	82	...	...	89	200
		Total ...	2,087	2,220	...	1,526	50	...	5,883	...	485	170	12	667	...	414	89	367
Ranchi ...	155	Ranchi	1,316	2,104	...	...	1	...	3,421	...	1,472	100	92	1,664	434	9	...	1,070
	156	Lohardaga ...	445	470	...	...	...	...	915	...	95	...	...	95	...	40	...	149
		Total ...	1,761	2,574	...	...	1	...	4,336	...	1,567	100	92	1,759	434	49	...	1,219
Palamau ...	157	Daltonganj ...	602	287	...	...	...	...	889	...	479	...	...	479	...	513	...	86
Manbhum ...	158	Purulia	1,188	1,317	...	...	17	...	2,522	...	1,114	105	48	1,267	...	148	1,320	1,088
	159	Jhalda	328	304	...	...	...	...	632	...	...	29	...	29	118	...	...	81
	160	Raghunathpur ...	201	134	...	...	...	...	335	...	40	...	1	41	...	...	...	53
		Total ...	1,717	1,755	...	...	17	...	3,489	...	1,154	134	49	1,337	118	148	1,320	1,222
Singhbhum ...	161	Chaibasa ...	786	493	...	...	...	...	1,279	...	316	12	10	338	...	364	...	99
		Divisional Total ...	6,953	7,329	...	1,526	68	...	15,876	...	4,001	416	163	4,580	552	1,488	1,409	2,993
		GRAND TOTAL FOR 1904-05	2,23,594	2,02,448	1,922	8,495	4,894	987	4,47,340	30,275	3,29,835	18,675	2,067	3,80,852	97,994	2,16,504	66,412	1,35,172

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,382	7,386*	120	153	...	...	11	...	...	168	177	5	15,710
1,607	1,473	72	30	18	...	...	...	156	40	333	19	4,020
2,066	...	31	164	10	...	...	...	237	...	442	10	3,249
11,055	8,858	223	347	28	...	11	...	393	208	952	34	22,979
11,946	6,103	144	1,573	218	97	15	...	769	212	5,224	17	27,731
1,016	651	59	...	...	...	...	...	84	73	996	...	3,068
12,962	6,754	203	1,573	218	97	15	...	853	285	6,220	17	30,799
3,947	360	96	628	46	...	122	130	...	225	1,305	...	7,453
7,169	6,733	120	569	...	...	...	...	569	797	1,842	16	20,371
623	977	60	122	...	186	...	...	...	...	263	...	2,420
674	915	61	33	...	...	...	...	...	...	14	...	1,750
8,466	8,625	241	724	...	186	...	...	569	797	2,119	16	24,551
2,438	3,316	107	357	124	284	...	...	221	160	872	...	8,342
38,768	127,918	870	3,629	416	567	148	130	2,036	1,675	11,468	67	94,129
13,60,042	5,05,060	21,795	43,630	4,949	4,453	2,860	5,181	89,140	84,753	8,39,128	8,846	34,93,521

7				8	9							
Public Institutions.				Contributions.	Miscellaneous.							
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).				
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges, &c.	Law charges.	Provident Fund.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,515	...	...	2,515	100	...	...	32	610	301	65	515	1,523
340	120	...	460	...	...	...	...	156	7	27	147	337
480	...	...	480	...	...	...	...	114	7	28	53	202
3,335	120	...	3,455	100	...	...	32	880	315	120	715	2,062
701	460	...	1,161	25	...	...	...	185	...	...	237	422
605	...	...	605	...	...	...	...	245	10	...	193	448
1,306	460	...	1,766	25	...	...	...	430	10	...	430	870
1,112	300	...	1,412	...	...	2,333	499	522	192	134	244	3,924
...	432	...	432	...	...	...	...	31	...	28	114	173
...	457	...	457	...	...	...	...	130	4	18	22	174
...	240	...	240	...	...	...	59	167	32	18	42	318
1,112	1,429	...	2,541	...	...	2,333	558	850	228	198	423	4,589
1,975	...	...	1,975	...	...	729	167	578	90	94	161	1,819
...	630	...	630	...	...	...	...	145	...	15	210	370
...	305	...	305	200	...	...	...	107	...	20	48	175
1,423	268	...	1,691	...	...	...	...	250	56	56	274	636
3,398	1,203	...	4,601	200	...	729	167	1,080	146	185	693	3,000
9,340	12,672	428	22,440	2,225	...	21,933	1,233	8,536	2,627	1,199	10,907	46,334
2,308	...	...	2,308	...	...	260	...	777	530	116	1,195	2,878
...	400	...	400	...	...	209	...	220	172	89	1,172	1,862
2,308	400	...	2,708	...	...	469	...	997	702	205	2,367	4,740
...	1,880	...	1,880	377	...	11,974	92	1,082	1,431	286	413	15,278
...	390	...	390	...	...	...	...	32	...	25	84	141
...	2,270	...	2,270	377	...	11,974	92	1,114	1,431	311	497	15,419
...	599	...	599	...	...	18	...	192	241	70	75	596
...	493	...	493	...	...	...	...	75	...	26	23	124
...	1,092	...	1,092	...	...	18	...	267	241	96	98	720
...	505	...	505	...	...	...	8	119	28	23	190	368
...	671	...	671	...	...	...	...	68	15	26	23	132
...	1,176	...	1,176	...	...	...	8	187	43	49	213	500
...	357	...	357	...	...	...	...	47	63	21	15	146
...	320	...	320	...	...	...	...	96	29	31	69	225
...	677	...	677	...	...	...	...	143	92	52	84	371
2,308	5,615	...	7,923	377	...	12,461	100	2,708	2,509	713	3,259	21,750
...	1,226	...	1,226	...	...	...	14	417	...	90	423	944
...	616	...	616	...	...	...	...	98	...	...	105	203
...	725	...	725	...	...	...	...	78	...	26	1	105
...	2,567	...	2,667	...	...	...	14	593	...	116	529	1,352
...	666	...	666	...	...	...	25	149	4	56	124	358
...	1,005	...	1,005	...	...	187	1,838	348	84	119	820	3,396
...	4,238	...	4,238	...	...	187	1,877	1,090	88	291	1,473	5,006

in Bengal during the year ending 31st March 1903—concluded.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities other than for sinking funds.	In savings bank.	Payments to sinking funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
47,780	...	...	...	...	500*	30	769	70	1,369	14,761	63,910	* Municipality paid the 4th instalment of Rs. 500 on account of the loan borrowed from Shah Banwari Lall's Fund.
8,555	...	...	...	...	...	...	201	14	215	242	9,012	
10,347	...	...	...	...	...	...	345	...	345	9,163	19,855	
66,682	...	...	...	...	500	30	1,315	84	1,929	24,166	92,777	
19,230	...	...	...	...	...	...	4,035	699	4,734	2,946	26,910	
18,649	...	...	...	...	...	...	1,985	...	1,985	4,313	24,947	
37,879	...	...	...	...	...	...	6,020	699	6,719	7,259	51,857	
64,284	...	...	...	...	1,331	...	7,706	332	9,369	27,119	1,00,772	
10,598	...	...	...	...	...	20	957	155	1,132	9,625	21,355	
5,366	...	...	...	...	...	...	600	59	659	1,228	7,253	
15,490	...	...	...	...	...	...	4,212	256	4,468	2,762	22,720	
95,738	...	...	...	...	1,331	20	13,475	802	15,628	40,734	1,52,100	
37,451	...	...	...	...	4,282	...	2,885	833	8,000	2,882	48,333	
15,836	...	...	...	...	...	...	2,175	...	2,175	2,211	20,222	
5,675	...	...	...	...	...	...	600	56	656	180	6,511	
9,054	...	...	...	...	...	...	...	...	...	1,635	10,689	
68,016	...	...	...	...	4,282	...	5,660	889	10,831	6,908	85,755	
7,29,147	...	...	...	...	20,230	186	44,705	10,728	75,849	1,46,288	9,51,284	
71,237	...	...	...	...	1,996	7,425	...	880	10,301	13,564	95,102	
21,749	...	...	...	...	618	...	542	101	1,261	512	23,522	
92,986	...	...	...	...	2,614	7,425	542	981	11,562	14,076	1,18,624	
98,401	...	...	2,000	...	6,606	...	10,215	3,159	22,030	4,050	1,24,481	
5,635	...	...	...	...	...	50	180	130	310	1,964	7,909	
1,04,036	...	...	2,000	...	6,606	50	10,395	3,289	22,340	6,014	1,32,390	
24,732	...	...	...	...	545	...	230	510	1,285	3,201	29,218	
7,607	...	...	...	...	...	...	455	324	779	1,547	9,933	
32,339	...	...	...	...	545	...	685	834	2,064	4,748	39,151	
17,376	...	...	...	...	...	145	650	957	1,752	5,697	24,825	
3,685	...	...	...	...	...	10	148	75	233	1,741	5,659	
21,061	...	...	...	...	...	155	798	1,032	1,985	7,438	30,484	
13,825	...	...	...	...	...	...	...	228	228	5,172	19,225	
17,769	...	...	...	...	...	...	2,555	1,250	3,805	1,674	23,248	
31,594	...	...	...	...	...	...	2,555	1,478	4,033	6,846	42,473	
2,82,016	...	...	2,000	...	9,765	7,630	14,975	7,614	41,984	39,122	3,63,122	
42,302	...	...	...	...	...	...	1,911	2,858	4,769	5,078	52,149	
5,806	...	...	...	...	...	...	719	105	824	503	7,133	
9,982	...	...	...	...	...	...	200	19	219	2,747	12,948	
58,090	...	...	...	...	...	...	2,830	2,982	5,812	8,328	72,231	
22,672	...	...	...	...	...	...	685	...	685	152	23,509	
40,949	...	...	...	...	2,318	50	4,666	172	7,206	7,334	55,489	
1,21,711	...	...	...	...	2,318	50	8,181	3,154	13,703	15,814	1,51,228	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	148	Hazaribagh	726	804	...	...	...	...	1,530	...	335	110	8	453	...	886	...	190
	149	Chatra	578	513	...	...	...	...	1,091	...	169	...	...	169	56	...	95	...
	150	Giridih	774	527	...	...	...	...	1,301	...	...	...	8	8	...	...	101	151
		Total ...	2,078	1,844	...	...	...	...	3,922	...	504	110	16	630	56	886	196	341
Ranchi ...	151	Ranchi	1,304	2,063	...	...	...	...	3,367	...	1,523	...	132	1,655	196	119	187	844
	152	Lohardaga ...	425	394	...	...	...	...	819	...	77	...	...	77	...	34	...	150
		Total ...	1,729	2,457	...	...	...	...	4,186	...	1,600	...	132	1,732	196	153	187	994
Palamau ...	153	Daltonganj ...	539	291	...	...	...	...	830	...	57	...	...	57	...	418	...	81
Manbhum ...	154	Purulia	1,090	761	...	...	20	...	1,871	...	840	105	13	958	...	91	200	910
	155	Jhalda	326	270	...	...	...	...	596	...	33	...	...	33	...	...	...	110
	156	Raghunathpur ...	195	146	...	...	...	...	341	...	40	...	...	40	331	...	...	...
		Total ...	1,611	1,177	...	...	20	...	2,808	...	913	105	13	1,031	331	91	200	1,020
Singhbhum ...	157	Chaibassa ...	618	396	...	...	...	...	1,014	...	279	12	...	291	...	437	...	17
		Divisional Total ...	6,575	6,165	...	...	20	...	12,760	...	3,353	227	161	3,741	583	1,985	583	2,453
		GRAND TOTAL ...	2,20,464	1,96,670	1,682	8,243	2,533	740	4,30,332	27,353	2,39,449	33,076	2,191	3,02,069	1,59,580	2,03,488	57,214	1,14,153

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	*Dák* bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,490	3,745	118	145	...	...	11	...	...	285	511	...	13,381
1,632	1,194	88	36	5	...	51	...	154	30	418	37	3,796
1,331	...	39	...	...	...	...	...	194	...	126	37	1,979
10,453	4,939	245	181	5	...	62	...	348	315	1,055	74	19,156
13,024	5,505	152	1,069	309	41	...	...	971	1,231	3,729	82	27,459
859	669	58	...	...	...	...	...	...	91	798	10	2,669
13,883	6,174	210	1,069	309	41	...	...	971	1,322	4,527	92	30,128
2,858	390	96	627	80	...	40	...	153	2	3,013	...	7,758
8,370	5,660	120	586	...	...	...	...	573	362	1,004	14	17,890
599	992	79	139	50	46	...	...	...	32	199	...	2,246
693	1,034	95	114	70	...	...	...	...	...	230	...	2,567
9,662	7,686	294	839	120	46	...	...	573	394	1,433	14	22,703
2,394	2,795	99	...	122	338	...	...	264	266	1,725	...	8,457
39,250	21,984	944	2,716	636	425	102	...	2,309	2,300	11,753	180	88,203
12,56,888	4,69,319	21,548	16,766	5,960	7,264	10,334	2,557	83,780	1,18,400	5,34,206	9,462	30,70,919

42*s*

7				8	9							
Public Instruction.				Contributions.	Miscellaneous.							
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).				
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of work done for private individuals.	Printing charges, &c.	Law charges.	Provident Fund.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	390	...	390	...	...	...	...	199	...	11	64	274
131	...	...	131	...	...	...	...	...	...	16	239	255
...	121	...	121	...	...	...	...	65	...	...	53	118
131	511	...	642	...	...	...	...	264	...	27	356	647
...	404	92	496	120	...	...	...	534	5	58	528	1,125
...	168	...	168	...	...	...	...	71	...	...	83	154
...	572	92	664	120	...	...	...	605	5	58	611	1,279
...	163	...	163	...	...	...	...	132	...	8	96	236
...	354	...	354	...	...	...	...	375	11	44	378	808
...	125	...	125	...	...	...	...	46	...	12	22	80
...	93	...	93	...	...	...	...	46	3	17	74	140
...	572	...	572	...	...	...	...	467	14	73	474	1,028
...	312	...	312	...	...	...	...	83	...	15	85	183
31	2,130	92	2,253	120	...	...	...	1,551	19	181	1,622	3,373
59 358	76,229	1,220	1,37,407	5,041	2,559	94,665	42,144	35,260	19,746	9,290	73,240	2,76,904

in Bengal during the year ending 31st March 1903—concluded.

9(*a*)	10									11	12	13
	EXTRAORDINARY AND DEBT.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for sinking funds).	In Savings Banks.	Payments to sinking funds.	Provident Fund withdrawals.	Repayments of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	REMARKS.
Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,028	...	...	...	1	...	...	137	489	627	955	17,610	
5,442	...	...	...	...	...	...	199	300	499	1,267*	7,208	* Excluding Rs. 15, being the amount of a cheque issued in March 1903, but not cashed within that month.
3,527	...	...	...	...	...	...	68	28	96	929	4,552	
24,997	...	...	...	1	...	...	404	817	1,222	3,151	29,370	
34,222	...	...	...	...	...	...	337	881	1,218	62	35,502	
3,887	...	...	...	...	...	...	720	337	1,057	1,511	6,455	
38,109	...	...	...	...	...	...	1,057	1,218	2,275	1,573	41,957	
9,044	...	...	...	...	...	...	1,758	316	2,074	1,537	12,655	
21,881	...	...	...	...	...	...	315	794	1,109	2,007	24,997	
3,080	...	...	...	...	...	...	...	185	185	2,280	5,545	
3,181	...	...	...	...	...	...	500	245	745	671	4,597	
28,142	...	...	...	...	...	...	815	1,224	2,039	4,958	35,139	
10,257	...	...	...	...	...	...	752	...	752	640	11,649	
1,10,549	...	...	...	1	...	...	4,786	3,575	8,362	11,859	1,30,770	
49,22,672	1,04,000	200	10,500	1	1,00,028	8,991	1,58,102	1,53,578	5,30,400	8,30,551	55,83,623	

B. S. Press—1591J—80—9-11-1903—C. A. P. & others.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1903-1904.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Calcutta:
BENGAL SECRETARIAT PRESS.
1904.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No. 3527M.

CALCUTTA, THE 12TH DECEMBER 1904.

FROM L. P. SHIRRES, ESQ.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor, on the working of Municipalities in Bengal, during the year 1903-04, together with Statistical Tables Nos. I, II and III, prescribed under the Home Department's Resolution No. $\frac{1 \text{ Mupl.}}{53-64}$, dated 31st May 1890, and No. $\frac{1 \text{ Mupl.}}{68-79}$, dated 23rd July 1891. Table No. IV is blank, as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

I have the honour to be,

SIR,

Your most obedient servant,

L. P. SHIRRES,

Secretary to the Govt. of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION—No. 3528M.

CALCUTTA, THE 12TH DECEMBER 1904.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1903-04.

Read again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1902-03.

The Resolution of 1902-1903 dealt with statistics relating to 157 Municipalities. This number was exclusive of the two Municipalities at Dumka and Nawabganj which were constituted towards the close of that year. About the same time a Municipality was formed at Uluberia in the district of Howrah, and on the 1st July 1903 another new Municipality was established at Halishahar in the district of the 24-Parganas by a further subdivision of the Naihati Municipality. The present Resolution therefore deals with the returns of 161 Municipalities.

2. In last year's Resolution attention was drawn to the marked improvement effected in the course of the preceding five years in the financial administration of the Municipalities of the Province. This improvement has continued at a rate of progress considerably in advance of that hitherto attained, and the fruits of good administration are more apparent. There has been an improvement in the sanitation of many of the towns in the Province, improved resources having permitted of a considerable increase in the expenditure incurred on conservancy. The problem of water-supply has received particular attention; and the successful results attained in Howrah and Burdwan deserve special commendation, the case of the latter town being the more worthy of notice by reason of its previous failure to attain even a moderate standard of success. There is moreover a list of unprecedented length of towns which have either inaugurated or are engaged in preparing schemes for a complete system of drainage, which they are now in a position to undertake by reason of the recent expansion of their revenues. The registered death-rate in the towns of each division as a whole, save that of Patna where it has unfortunately been swelled by plague, shows a steady decline in recent years, particularly in the last four in which the death-rate of all the municipal towns in Bengal fell from 43·4 to 36·3 per mille. The fall in the death-rate from fever in the same period is no less remarkable, being 14·2 per mille in the year 1903 against 19·9 in 1900. The ratio of deaths from dysentery and cholera is also instructive as indicating the quality of the water-supply, the death-rate per mille under these heads having similarly declined from 4 and 5 to 2·9 and 3 respectively. In the individual towns where water works have been instituted the decline in the death-rate from these water-borne diseases is particularly marked, especially in Dacca, Nasirabad, Burdwan, and Darjeeling. These figures point to an improvement of the sanitary conditions; and no less significant, in another direction, of the general advance of municipal government is the large increase of the number of meetings held and of the attendance at each, and the simultaneous decline of the meetings adjourned for want of a quorum.

3. It is a source of great satisfaction to Sir Andrew Fraser to be able to endorse so fully the commendations which it was one of the last official acts of his predecessor to bestow. His Honour is particularly struck by the marked improvement in collections, which in the year just concluded averaged 98·6 of the current demand—a ratio that has only once been equalled, accompanied as

it is by an unprecedented reduction of outstanding demands, which are now only 7·5 per cent. of the current demand—a result that has hitherto never been even approximately attained. This improvement is shared by every Division, and is especially marked in Orissa, Chota Nagpur, and Burdwan, where the ratio of collections to current demand rose from 84·3, 95·4, and 95·2 in 1902-1903 to 103·4, 101·0, and 99·4 in the year under review; while the percentage of remissions declined in each case respectively from 12·3, 6·9, and 8·6 to 3·8, 3·7 and 5·3. Satisfactory too, though to a less degree, is the improvement in the Bhagalpur Division, which last year attracted unfavourable notice. The percentage of remissions has there, it is true, increased; but the percentage of collections has risen in the division as a whole, excluding the newly formed Municipality of Nawabganj where the administration has obviously yet to acquire experience, from 91·9 to 95·6. The length of the list of individual Municipalities which merit special commendation in this branch of their administration is without precedent. No less than 51 towns against 17 in the previous year collected more than cent per cent of their current demands; while in 27 as compared with 23 the outstanding balance was either nil or merely nominal. Space forbids the enumeration of them all, but mention must be made of Jhalokati, Roserha and Cuttack, in which both results were simultaneously attained; while Bankura, Vishnupur, Ghatal, Uttarpara, Arambagh, Kotrung, Bally, Sherpur (in Bogra), Nasirabad, Barh, Revelganj, Jajpur, and Balasore, in each of which the collections exceeded 105 per cent., must also receive individual mention.

4. *Number of rate-payers.*—The total number of rate-payers was 492,843 or 7,226 more than in 1902-1903, and the percentage they bore to municipal population was 17·17 against 17·08 in the preceding year. The percentage varies from 31·34 at Katwa in the Burdwan Division to 6·4 at Titaghar in the Presidency Division; while the divisional percentage is highest, as usual, in the Presidency (19·01) and lowest in Dacca (14·5). The increase in the number of rate-payers is shared between all the Divisions except Patna, in which Division no less than 13 Municipalities show a decline which is attributable almost entirely to the emigration of residents during the outbreak of plague. The low percentage of rate-payers to population in four Municipalities forming the head-quarters of districts was commented upon in previous Resolutions. Of these Darbhanga shows an increase from 13·9 to 15·08 per cent., Arrah from 12·6 to 12·9, Motihari from 10·7 to 11·2, while the figures returned from Dacca remain almost stationary. The percentage fell below the Provincial average in 73 cases, as against 74 in 1902-1903 and 72 in the previous year.

5. *Results of elections held during the year.*—General elections of Commissioners were held in 75 Municipalities, which were successful in all cases except in one ward in each of the Municipalities of Monghyr, Jamalpur and Deoghur: in these cases Commissioners had to be appointed by Government under section 16 of the Act. The majority of the elections were contested; and the percentage of attendance of persons qualified to vote varied between 3·2 in Ward No. I of the Deoghur Municipality and 98·1 in Ward No. IV of the Chapra Municipality. Considerable interest was shewn in the elections in the Nadia, Murshidabad, South Barrackpore, Patna, Gaya, Balasore, Comilla, Brahmanberia, Noakhali and Chittagong Municipalities; and in one ward of the Howrah Municipality the excitement ran so high that the Magistrate himself had to be present for some time to keep order. There is no indication of any decline of public interest in municipal affairs.

6. *Constitution of Committees and attendance at meetings.*—The total number of Commissioners increased from 2,196 to 2,236, and the number of meetings held by them from 2,620 to 2,846. Of these only 201 had to be adjourned against 227 in 1902-1903. The number of Municipalities which held more than 20 meetings was larger than in the previous year, whilst only 8 against 15 failed to hold at least one meeting every month. The largest number of meetings was held by the Cossipore-Chitpore Municipality (69) of which only 2 proved abortive. Next comes Burdwan with 37 meetings, of which 7 proved abortive. The smallest number of meetings held was eight, namely in the Jamalpur (in Monghyr) and Balasore Municipalities. The North Barrackpore Municipality, which had failed in the previous four years in succession to hold the minimum

statutory number of meetings, met 14 times during the year under report. Throughout the Province the average percentage of attendance of Commissioners was 59·9 against 51·62 in the year 1902-03; while in 118 Municipalities, as against 80 in the previous year, an average of more than one-half of the total number of Commissioners attended at each meeting. The highest percentages of attendance were those obtained at Khirpai (80·5), Cossipore-Chitpore (78·1), Jagdispur (77·7), Dainhat (77·4), Ramjibanpur (75·4) and Chandpur (75·1), and the lowest was 31·4 at South Barrackpore.

7. *Assessment and Taxation.*—Of the alternative systems under which the main forms of municipal taxes are levied, the rate on holdings is in force in 47 Municipalities and the tax on persons in the rest; while in the Municipalities of Bhadreswar, Baidyabati, South Dum Dum and Deoghur both forms are in force in different wards. The rate on holdings was levied at less than the maximum rate allowed by the law in 14 towns, among which the Municipalities of Howrah, Hooghly-Chinsura, Darjeeling and Patna again find place, and the lowest rate, viz., 3 per cent. on the annual value of holdings, was levied in Ward No. III of South Dum Dum. The tax on persons is levied in different towns at widely varying rates. The system is only adapted to the less advanced Municipalities, and the Lieutenant-Governor cannot refrain from commenting upon the fact that in many large and important Municipalities this primitive form of taxation is in force. The influence of controlling officers might profitably be exercised in inducing Municipal Commissioners to adopt (to which a tendency already exists) the alternative system, which, given an adequate means of assessment, would inevitably produce better financial results. Of the special rates, the latrine rate was levied in 108 towns, the water-rate in 12 towns which are provided with a supply of filtered water (in Dacca no water-rate is levied, although a filtered water-supply exists there) and the lighting rate only in the towns of Howrah and Darjeeling, no rate being levied for the purpose in the other Municipalities adjoining Calcutta, which are lighted with gas, or at Dacca which is lighted with electricity. The Kurseong Municipality have recently obtained the sanction of Government to the levy of a water-rate which takes effect from 1st April 1904.

The incidence of Municipal taxation (excluding Calcutta) varied between Rs. 7-2-10 per head at Darjeeling and Rs. 0-3-4 at the new Municipality of Nawabganj in the District of Malda. The average for the whole Province was Rs. 1-3-11, showing an increase of one anna per head since the previous year. In 31 towns against 32 in 1902-1903 the incidence of taxation is below 8 annas per head.

8. *Revision of assessment.*—Assessments were revised during the year generally or partially in 51 Municipalities. Among those where a general revision took place the best financial results were attained in the following towns:—

Name of Municipality.	Amount of increase.
	Rs.
Cossipore-Chitpore	9,525
Narainganj	6,112
Darbhanga	5,238
Balasore	4,757
Titagarh	4,199
Bihar	3,365
Baranagore	2,690
Satkhira	2,458
Barisal	2,382
Kamarhati	2,246

A large increase of Rs. 11,129 was effected in the Garden Reach Municipality, which was due to the imposition of a water-rate within the Municipality from 1st April 1903, while in Arrah an increase of Rs. 8,444 resulted from a revision of the assessments of water and latrine rates. A general revision of assessment was made in the North Barrackpore Municipality by an Assessor appointed by Government, which resulted in an increase of 20 per cent. on the previous demand. The revised assessment takes effect from the beginning of the current year. In the Cuttack Municipality the funds for the clearing of private privies and cess-pools having been found inadequate, the Municipal

Commissioners raised the scale of latrine fees; this resulted in an increase of Rs. 7,269 and is to come into force with effect from 1st April 1904. The Magistrate and Commissioner have, however, questioned the equity of the assessment, and the matter will be separately considered when their reports are received. The whole system of assessment in this town has already attracted the unfavourable notice of Government. There was a net decrease of Rs. 957 in Dacca, mainly due to remissions, and one of Rs. 7,362 in Darjeeling, which is vaguely attributed to a transfer of electric light receipts and to a falling off in receipts from the tax on trades and professions. The Commissioner has called for a clearer account of the loss of income.

9. In paragraph 11 of last year's Resolution the outlines were given of a scheme for improving the procedure under which assessments are conducted. Local officers were consulted, and their opinions have since been received. There is a large consensus in favour of the proposal to restrict the membership of Appellate Committees to 5, inclusive of the *ex-officio* members, the Chairman and Vice-Chairman. The further proposal to exclude any member, except the *ex-officio* members, from the hearing of appeals from the ward which he represents similarly met with general acceptance; and many municipalities have already spontaneously adopted these principles as the basis of the formation of their Appellate Committees. The second proposal, that of the establishment of a staff of peripatetic Assessors, has given rise to a certain amount of opposition, which seems to be due in no small degree to a misunderstanding of the effect of the proposals put forward. A definite scheme has been formulated, of which the essential feature is that the employment of the trained assessing staff is to be optional. Its adoption will ensure both regular and equal assessments at a small cost; and it is probable that most municipalities of any size or importance will readily adopt it.

10. *Fresh imposts levied during the year.*—The tax on animals and vehicles under section 86 (*a*) of the Municipal Act was introduced into the newly created Municipality of Uluberia during the year. A water-rate was for the first time levied in the Municipalities of Garden Reach and the South Suburbs, and a rate was imposed on the arable lands situated within the Baranagore Municipality. A six per cent. rate on the annual value of holdings and a latrine rate at 3 per cent. were imposed within the added area of the Deoghur Municipality, while a rate on holdings in lieu of the tax on persons was introduced into Ward No. III of the South DumDum Municipality. The provisions of Part IX, which refers to the cleansing of private privies and cess-pools, were enforced in this same ward at South DumDum as well as in a portion of the Satkhira Municipality. They were also extended to Wards Nos. I and II of the Taki Municipality, to Dumka, and to the added area of the Deoghur Municipality. Action has also been taken for the introduction of that Part into the towns of Santipur and Nadia, the Municipalities of which were suspended on account of their long and contumacious refusal after repeated warnings to improve their sanitary condition. License fees were levied for the first time in the Manicktola Municipality under the provisions of sections 261, 263 and 265 of the Act; and under the provisions of the first named section only in Satkhira, Nator, Netrokona and Jamalpur (in Monghyr). The provisions of the Hackney Carriage Act were introduced into the Barisal Municipality; and those of Part VI of the Municipal Act were extended to the added area of Deoghur and formally re-extended to Monghyr. Particular sections of that Part were also put in force in the Nawabganj and Kishanganj Municipalities.

11. *Income and expenditure.*—The total funds available for expenditure by the several Municipalities were Rs. 63,30,239 against Rs. 55,83,623 in the previous year. The total expenditure incurred by them was Rs. 53,85,903 against Rs. 47,53,072 in 1902-1903.

12. *Closing balances of Municipalities.*—The aggregate closing balances of all the Municipalities amounted to Rs. 9,44,336 at the close of the year against Rs. 8,30,551 in the preceding year. In some cases funds were accumulated for the purpose of introducing a complete system of surface drainage and other sanitary improvements; in others savings effected in estimated expenditure and the inability fully to utilise loan funds contributed to this result; while in some cases there was an unexpected improvement of collections. In the

Howrah Municipality the heavy balance of Rs. 2,16,515 includes the amount of loans received from Government for the reconstruction of the Buckland Bridge, and for the completion of a drainage scheme, the construction of a conservancy tramway and the extension of the market. The closing balances were also large at Darjeeling, Dacca, Chapra, Bhatpara and Gaya. They are explained in the first three cases by the non-utilisation of loans or by outstanding bills for capital works; but the large balances of the Bhatpara and Gaya Municipalities are not accounted for. The Bhagalpur Municipality, as in the preceding year, failed to keep a sufficient balance; but its resources are said to have been severely taxed at a time when collections could not be pushed on on account of plague. The working balances fell so low as Rs. 74 at Pabna, Rs. 67 at Dehhatta, and Rs. 10 at Baduria, and every year it has been necessary to point out the unwisdom of depleting resources to this extent.

13. *Income.*—The total receipts of the 161 Municipalities during the year, excluding their opening balances, were Rs. 54,98,182 against Rs. 49,50,383. More than half of this increase of Rs. 5,47,799 occurred under debt and suspense heads, and it does not therefore represent the real increase in the ordinary revenues of the Municipalities. Excluding the receipts under "Extraordinary and Debt" the total revenue receipts amounted to Rs. 44,94,916 against Rs. 42,44,878 in the previous year, showing an increase of Rs. 2,50,038, or 5·8 per cent.; of which two lakhs against less than half a lakh last year were derived from taxation proper. This increase, which is nearly a lakh in excess of the progressive rate of increase maintained during the last five years, was shared by all the divisions, and was largest in Burdwan where it amounted to Rs. 57,333.

14. *Tax on houses and lands.*—The total revenue under this head amounted to Rs. 12,62,624, which was Rs. 62,726 in excess of the revenue of the previous year. The increase was shared to a greater or lesser extent by all the Divisions, and the largest increases of Rs. 21,063 and Rs. 14,613 occurred respectively in Burdwan and the Presidency. The Municipalities in which the improvement of this source of revenue was most marked are those of Cossipore-Chitpore (Rs. 8,121), Howrah (Rs. 7,510), Narainganj (Rs. 4,952) and Bally (Rs. 4,875) while in the smaller Municipalities of Giridih, Deoghur and South Dum-Dum a large proportional increase occurred. The newly-created Municipalities at Dumka, Nawabganj, Uluberia and Halishahar contributed an aggregate amount of Rs. 4,166 to the total increase. Revised assessments brought into operation during the year and better collection of both arrear and current demand contributed generally to the increase under this head. The one Municipality in which there was a marked decline under this head is that of Naihati, where the income fell from Rs. 2,789 to Rs. 867. This Municipality has recently been subdivided, but the fact does not account for the marked loss of income both under this and most other heads. No explanation has been given, and the attention of the local officers is invited to the circumstance. In Gaya a decrease of Rs. 1,546 occurred, which was mainly attributable to the fact that sums due from the East Indian Railway Company were not paid during the year.

15. *Tax on animals and vehicles.*—There was an increase of Rs. 12,488 in the revenue under this head which is generally attributed to a closer supervision over registration and to the realisation of arrears. The largest increase, amounting to Rs. 1,691, occurred in the Municipality of Dinajpur. The increase is satisfactory; for there is little doubt that in many Municipalities the receipts under this head are less than they ought to be. On the other hand, the Commissioner of Chittagong raises the question whether carts are not too often taxed which do not ply habitually in the Municipality, within the meaning of section 142 of the Act. Inspecting officers should see that the law is not oppressively exercised in this direction.

16. *Tax on professions and trades.*—The comparatively small revenue from this source, in which 25 Municipalities have no share, shows an increase of Rs. 7,328. This increase was distributed among all the Divisions except Orissa and Chota Nagpur, and was largest in the Presidency Division (Rs. 4,012), occurring particularly in the Municipalities which are adjacent to Calcutta.

17. *Tolls on roads and ferries.*—Nowhere in the Province are tolls levied on roads, but an income is derived from ferries in 51 Municipalities. The

revenue under this head increased from Rs. 1,35,460 to Rs. 1,45,347, which increase was shared by all the Divisions except those of Burdwan and the Presidency, where decreases of Rs. 839 and Rs. 1,113, respectively, occurred. Tolls are levied in only one Municipality in the Chota Nagpur Division, viz., Daltonganj, and the income of that Municipality from this source was the same as in the previous year. The largest increase (Rs. 5,634) occurred in Muzaffarpur, and was due to the resettlement of ferries at rents enhanced by competition. A decrease of Rs. 1,253 occurred in Patna, which is attributed to the non-realisation of ferry rents for the last three months of the year owing to loss of traffic caused by the competition of the Bengal and North-Western Railway Company. A decrease of Rs. 1,641 occurred at Chapra for which no explanation is given.

18. *Water-rate.*—This rate was in force in 12 Municipalities against 10 in the previous year, being levied for the first time in the South Suburban and Garden Reach Municipalities. The total income amounted to Rs. 2,85,248, an increase of Rs. 25,900 over that of last year, which was shared by all the ten Municipalities where the rate had previously been in force. The increase is variously attributed to extension of the areas under supply, to better collections and to revision of assessment. The Kurseong Municipality, having extended its water-supply system, obtained the sanction of Government to levy a water-rate, which has been imposed from the commencement of the current year.

19. *Lighting rate.*—This rate is levied only in the towns of Howrah and Darjeeling. The total receipts fell from Rs. 85,845 to Rs. 83,998, a decline of Rs. 1,847. In the Howrah Municipality the income increased by Rs. 2,164 owing to an improvement both in the demand and collections. In Darjeeling it fell by Rs. 4,011; and the loss of income, as in the previous year, is somewhat inadequately explained to be due to the falling off in the miscellaneous lighting rate receipts.

20. *Conservancy, including scavenging and latrine rates.*—The revenue under this head was Rs. 8,24,749, which is an improvement to the extent of Rs. 49,006 over that of the previous year. The increase, which was most marked in the Municipalities of Howrah (Rs. 8,653), Cossipore-Chitpore (Rs. 3,842) and Narainganj (Rs. 2,860), is generally attributed to improved collections, revision of assessment and to a further extension of the provisions of Part IX of the Act, which, however, is not yet in force in many towns where its provisions would be most salutary. A large decrease of Rs. 2,368 which occurred in the Naihati Municipality has not been explained.

As in previous years some of the Municipalities let out portions of their trenching grounds for the purposes of cultivation, but on the whole with very little success. The Commissioner of Dacca remarks that the soil in Eastern Bengal is not suitable for trenching.

21. *Tax on persons according to their circumstances and property.*—The total income from this source, which amounted to Rs. 6,10,695, shows an increase of Rs. 31,748 as compared with the previous year. The increase was shared by several Municipalities and was most marked in Darbhanga, Arrah, Cuttack and Dinajpur. Revised assessments and improved collections generally account for the enhanced receipts. The income from this source declined by Rs. 3,433 in Naihati, and less than half of this decrease can be attributed to the formation of the Halishahar Municipality. No explanation of the decline has been given, though it is obvious that one is required.

22. *Grants from Provincial and Local Funds and contributions by private individuals.*—The total receipts rose from Rs. 3,24,583 to Rs. 3,49,923. The contributions amounted to Rs. 2,31,382 for medical purposes, Rs. 5,291 for education, and Rs. 1,13,250 for general purposes.

23. *Gifts of money or land and works of public utility executed by private individuals.*—Many instances of private liberality are brought to notice in the reports of the Commissioners, which have already been noted in a separate Resolution. Among the most important of those mentioned in the Divisional reports were the construction and endowment of a charitable dispensary by the sons and heirs of the late Rai Surjya Narain Singh Bahadur at Karangarh in Bhagalpur, and a liberal contribution from Babu Ram Chandra of Kishanganj in Purnea for the construction of a charitable dispensary in that town.

24. *Expenditure.*—The total expenditure incurred during the year by the several Municipalities in the Province was Rs. 53,85,903 against Rs. 47,53,072 in the previous year. The large increase of Rs. 6,32,831 was due mainly to an increase of expenditure incurred on water-supply (Rs. 73,302), conservancy including road-cleaning and watering (Rs. 50,092), interest on debt (Rs. 43,968), Hospitals and Dispensaries (Rs. 41,010), roads (Rs. 24,368) and refunds (Rs. 15,256). The items "Repayment of loans" and "Advances" under the head "Extraordinary and Debt" also show increases of Rs. 1,37,307 and Rs. 3,47,458, respectively.

25. There was a marked decline under the heads of "Police" (Rs. 26,865), "Drainage" (Rs. 4,194) and "Public Works—Stores" (Rs. 4,072). Investments and deposits also show decreases of Rs. 70,815 and Rs. 63,872, respectively. Compared with the previous year, however, there was no great variation in the percentages which the expenditure under each of the principal heads bore to the total outlay (excluding "Debt" and "Suspense" heads), save that establishment charges fell from 12·0 to 10·3 and the percentage of expenditure on water-supply rose from 5·8 to 9·8.

26. *Office and collection establishment.*—The total expenditure (Rs. 4,19,897) on office and collection establishment shows this year a comparatively small increase of Rs. 2,763, while the percentage of expenditure on this head to ordinary income is considerably lower than that of last year. The cost of office establishment increased in the Burdwan, Presidency, Rajshahi, Dacca and Bhagalpur Divisions, while elsewhere there was a slight decline. The collecting staff proved more expensive in all the Divisions except those of the Presidency, Chittagong and Patna. The usual causes are assigned for the growth of expenditure, viz., an increase of banking, audit and contingent charges, and the grant of increments of salaries and employment of additional hands. The two latter are no doubt the predominant causes, and the local budgets should be scrutinised with special care to see that the municipal establishments are not unduly large, for a small but well paid and therefore efficient staff is far more useful than a larger number of ill paid subordinates. The expenditure under this head varies from 3·2 per cent. of the total expenditure at Nasirabad, in the Dacca Division, to the abnormal percentage of 35·3 in the new Municipality of Nawabganj, of which the administration is manifestly still defective.

27. *Prevention of fire.*—The expenditure (Rs. 27,581) under this head shows a slight increase of Rs. 228. As in previous years the greater portion of the charge was incurred in the Municipalities adjoining Calcutta, which are served by the Metropolitan Fire-Brigade and contribute to its cost. The expenditure under this head largely increased in Howrah, where, moreover, the services of the Fire-Brigade were most frequently requisitioned. In Cossipore-Chitpore, on the contrary, the expenditure fell from Rs. 15,590 to Rs. 12,813. In Darjeeling an expenditure of Rs. 3,945 had been incurred in the previous year in the purchase of fire-buckets and other appliances. In the year under review, however, merely a nominal sum was expended under this head.

28. *Street lighting.*—The expenditure rose from Rs. 2,39,449 to Rs. 2,42,411. The payments at Howrah were largely swelled by an accumulation of bills of the Gas Company as well as by the erection of additional gas and oil lamps. The charges incurred in Darjeeling decreased by Rs. 13,470, the expenditure of the last two years having been exceptionally high by reason of the purchase of materials.

29. *Water-supply.*—The aggregate expenditure under this head amounted to Rs. 4,36,370, an increase on last year's expenditure of Rs. 73,302. The increased cost occurred almost entirely under capital outlay, maintenance charges remaining practically stationary. It was shared by the Municipalities of Howrah (Rs. 42,500), South Suburbs (Rs. 28,750), Nasirabad (Rs. 18,462) Berhampore (Rs. 12,133) and Darjeeling (Rs. 10,597). The largest decrease occurred in the Garden Reach Municipality (Rs. 30,337). The increased expenditure in Howrah, Berhampore and Nasirabad is chiefly attributable to the purchase of new machinery. In the South Suburbs it was due to the completion of the filtered water scheme and in Darjeeling to further progress in the new scheme for increasing the water-supply of the town. A comparatively small capital outlay was incurred in Garden Reach, where the works for the

extension of the supply from the Calcutta mains were practically completed in the preceding year.

In Burdwan a proposal is under contemplation for the extension of the filtered water-supply to the areas on the other side of the river Banka. The question of introducing a filtered water-supply into the Asansol Municipality is also under consideration. A scheme for the extension of the filtered water-supply and house services in the Manicktolla Municipality was sanctioned during the year 1902-1903; and a lakh of rupees was borrowed from Government to meet the cost; but as the Corporation of Calcutta was unable to sanction any increase over the existing supply, the scheme had to be abandoned for the present and the loan was refunded. The filtered water-supply scheme for the South Suburban Municipality was completed; but similar difficulties regarding the supply of water from the Calcutta mains prevented its utilisation during the year 1903-1904. These difficulties, it is hoped, will shortly be surmounted by means of the extensions which the Corporation have recently undertaken for the increase of the daily quantity of water delivered into the town. In the three Mill Municipalities of Titaghur, Garulia and Bhatpara the projects described in paragraph 32 of last year's report continue to make good progress. The work in connection with the water scheme for Titaghur, under which a supply of filtered water is to be obtained, free of cost, from the local mills, was taken up towards the end of the year, and was completed after its close. All the preliminary measures for carrying out a similar scheme in the Bhatpara Municipality have been taken. In Garulia pipes were laid, and hydrants erected; and the work is expected to be completed shortly.

The new scheme for increasing the water-supply of the Darjeeling town was brought into operation during the year. A site was acquired for a new reservoir, and a system of filtration in lieu of the existing system of settling tanks is now under trial by the conversion of one of the settling tanks into a filter bed. Some difficulties have been experienced at Kurseong owing to the drying up of the springs from which the supply of the town is procured. A project is now under contemplation for a connection with a new spring situated at a distance of four miles and-a-half from the town, but the scheme is at present in its initial stages and has not yet come before Government. In other localities also new schemes are in contemplation. Estimates are being prepared for a filtered water-supply project for Barisal. The Municipal Commissioners of Gaya have for some time been considering a scheme for providing water-works for their town. For this purpose they have already collected a sum of Rs. 1,38,642 but their funds are not yet sufficient to enable them to take up the work. In Monghyr a scheme for obtaining a supply of water from the Ganges is under preparation in which it is hoped that the Railway community at Jamalpur may join; and private contributions amounting to over a lakh of rupees have already been promised. To commemorate the occasion of the Lieutenant-Governor's visit to Daltonganj a proposal was made to install a water-supply system in that town by connection of the Municipal mains with the Railway water-works; the bulk of the cost has already been subscribed and the work is now in progress. From the Divisional reports it appears, moreover, that considerable activity was displayed during the year in several Municipalities in excavating tanks and sinking masonry and tube wells and in improving the already existing sources of water-supply.

The water-works in some of the large towns still continue to cause trouble. In Howrah their administration was, as usual, excellent, and the cost for maintenance works out so low as 1·3 annas per 1,000 gallons delivered. The purity of the water was well maintained; and the daily average supply was 10·8 gallons per head of the population. The Burdwan Municipality, which received unfavourable notice last year, is to be congratulated on a decided improvement in the management of its water-works, which has been particularly marked in the few months succeeding the close of the year under report. The machinery and filters are in good order; due economy is exercised in working charges, as is evidenced by the average cost of 2 annas per 1,000 gallons; and the water has been brought to a high standard of purity, mainly by the exertions of the Civil Surgeon who has adopted the expedient of treating it with alum cake. On the other hand the difficulties have increased at Bhagalpur and Berhampore, particularly during the dry season. The main

stream of the rivers had receded from the in-take; and portable engine-driving centrifugal pumps had to be provided, with the assistance of Government in each case. In both towns the filter beds were sadly neglected; the quality of the water supplied was most unsatisfactory; and in Berhampore the cost of maintenance was as high as 6·6 annas per 1,000 gallons. The Commissioner of the Bhagalpur Division reports that the water-works of that town form a serious burden on the general revenues of the Municipality, and consequently hamper their activity in every other direction. The position is in fact so serious that Government has recently appointed a Committee to investigate the system and to devise measures for its improvement. Elsewhere the position is not so serious, though at Nasirabad the filter beds were not in as good order as they might be owing to the want of pebbles and coarse sand, and the cost of maintenance was as high as 4·5 annas per 1,000 gallons. At Arrah and Dacca the water was pure, though the supply was small. The pumping plant of all the water-works was inspected twice during the year by Messrs. James Simpson & Co. and found to be in a satisfactory condition.

With the object of relieving Municipal Commissioners of duties of a technical and generally difficult nature, they have been empowered to appoint Committees to act as their agents and expert advisers in the management of their water-works, whose members are to be responsible to the Municipal Commissioners for the due performance of the duties entrusted to and accepted by them. In order that the relative position of the Municipal Commissioners and their agents, the water-works Committees and their respective powers and duties may be clearly understood, Government has, in consultation with its professional and legal advisers, framed a set of rules under section 69B (ii) of the Act for the guidance of Municipal Commissioners in the matter of their water-supply. So far two Municipalities only, those at Arrah and Darjeeling, have adopted the rules and appointed Committees. Other Municipalities, however, have wisely adopted a somewhat similar system for the administration of their water-works.

30. *Drainage.*—The total expenditure was Rs. 1,67,173, which is less by Rs. 4,194 than that of last year. The decrease occurred under capital outlay, maintenance charges showing a small increase of Rs. 1,806, and was mainly due to the fact that several large schemes of capital outlay had been undertaken in the preceding year. The largest capital cost incurred by any one Municipality during the year was that at Howrah, where payment was made for the drainage of the Telkul Ghât Road completed during the previous year, and where an additional staff was employed to complete the survey and levelling for the main drainage scheme. At Darjeeling an additional cost of Rs. 3,588 was incurred in remodelling the public drains. In Bhagalpur certain new drains were constructed towards the cost of which contributions were made by the inhabitants of the locality.

Schemes for the improvement of drainage have been prepared for the Municipalities of Hooghly-Chinsura, Utterpara, Cossipore-Chitpore, Budge Budge, Naihati, Bettiah, Puri and Cuttack, and are under preparation in many other Municipalities, notably those in the 24-Parganas, Murshidabad and Nadia districts. The project for the drainage of Puri, which is a portion of the whole scheme outlined in paragraph 42 of last year's Resolution for the general improvement of the sanitation of the chief resort of pilgrims in the Province, was designed by an officer of the Public Works Department specially deputed for the purpose. The same officer was subsequently entrusted with the supervision of certain other important drainage schemes, including that of Burdwan, but unfortunately his services could not long be spared. The Burdwan scheme, which is estimated to cost Rs. 1,75,000, has long hung fire on account of the embarrassed condition of the municipal finances. This, however, has recently much improved by reason of the reduction of annual loan charges, and the survey for the scheme is being rapidly pushed on. Private liberality and local effort will receive the assistance of Government; and there is now great hope that the scheme may be found practicable. A joint scheme for the improvement of the Khurda Khal, whereby the drainage of the South Barrackpore, Titagarh and Panihati Municipalities is to be effected, was completed during the year; and a scheme for the improvement of the Bagjala Khal, prepared by the Public Works Department, is under the consideration of the Sanitary

Board. The drainage system of the Kurseong town is reported to be very defective; but the Commissioners must materially improve their resources before they can do much to improve it. The scheme for the drainage of Dacca awaits the completion of the survey of the town. No expenditure under this head was incurred by eleven Municipalities, viz , Ghatal, Bhadreswar, Uluberia, Tollygunge, Halishahar, Budge-Budge, Meherpur, Dinapore, Hajipur, Nawabganj and Raghunathpur.

31. *Conservancy, including road cleaning, road watering and latrines.*—It is noticeable that the expenditure under this head has increased by Rs. 50,092, an increase that is most marked in the Burdwan and Presidency Divisions where the additional expenditure incurred amounts to Rs. 28,246 and Rs. 11,390, respectively. Howrah alone accounts for an increase of Rs. 21,598, which was due to the strengthening of the conservancy staff and to the purchase of new carts and animals. A new conservancy line from Lillooah to Belgachia is also under construction. Cossipore-Chitpore incurred an increased charge of Rs. 10,557, mainly in the acquisition of 30 bighas of land to extend the present trenching ground. Considerable increases also occurred in Dacca, Narainganj, Gaya, Bhagalpur, Jamalpur (in Monghyr) and Bally, which are in every case mainly attributable to the purchase of new conservancy carts. The decrease was largest in Naihati (Rs. 4,152) which has not been explained; nor has the decrease of Rs. 2,386 in Monghyr been accounted for. A decline of Rs. 2,440 in Patna is explained to be due to considerable economy effected in the maintenance of the conservancy plant in the municipal workshop.

The expenditure on conservancy exceeded 50 per cent. of the total expenditure in four towns, viz., Hooghly-Chinsura (53·48), Bhadreswar (51·39), Halishahar (56·4), and Noakhali (51·3).

The Howrah Municipality have established four double biological filters for the disposal of sullage water, which are reported to be working satisfactorily. For Garden Reach a plan of an experimental septic tank has been sanctioned by the Sanitary Board. In Dacca a septic tank has been constructed at a cost of Rs. 2,500 for the disposal of night-soil, but has not yet been used and tested. The septic tank which is being constructed by the Muzaffarpur Municipality is not yet complete. At Puri there is a proposal to replace, by a system of carts and depôts, the present primitive personal service for the removal of night-soil from private latrines to the trenching grounds. The work of improving the *bustis* in some of the crowded Municipalities in the district of the 24-Parganas, referred to in last year's Resolution, was continued during the year. The Magistrate reports that energetic action has been or is being taken in Bhatpara, Garulia, Cossipore-Chitpore, Titagarh, Garden Reach and Manicktolla; and the Commissioner adds that the work already done in this direction has been most valuable. It is encouraging to note that since the improvements were effected sickness has considerably declined in these *bustis*.

32. *Hospitals and Dispensaries.*—The expenditure under this head amounted to Rs. 5,10,329, an increase of Rs. 41,010 on that of the previous year. Agreeably to the instructions conveyed in last year's Resolution, plague charges, which were formerly included under this head, are now shown separately. These amounted to Rs. 23,024, so that the actual increase is much higher. It is shared by all the Divisions, except the Presidency and Orissa, and was largest in the Rajshahi Division, where it amounted to Rs. 20,364. The expenditure at Rangpur was no less than Rs. 25,184 in excess of that of last year, and was due to the construction of a new Dispensary building. Howrah increased its grant to the Hospital for the improvement of the native ward. In Nasirabad an out-door Dispensary was constructed as well as quarters for the Assistant Surgeon. In Chittagong an extra charge of Rs. 6,225 was incurred in the payment of the balance of the cost of construction of the General Hospital building. Where marked decreases occur they are generally explained by the fact that large capital charges had been incurred in the preceding year. There is no doubt that the duty of providing medical relief is fully appreciated by the generality of Municipal bodies, though among the smaller ones ten, against six in the previous year, incurred no expenditure under this head. Charges on account of plague were incurred in a greater or lesser degree by 43 towns. The largest expenditure under this head is returned by the Municipalities of

Arrah (Rs. 3,737) and Howrah (Rs. 3,024), while at some places it was merely nominal.

33. *Vaccination.*—The expenditure under this head (Rs. 21,628) shows a small increase of Rs. 80. The outturn of work is generally satisfactory, and in Howrah as many as 4,058 operations were performed. Cuttack comes next with 3,222, while Monghyr, Bhagalpur, Midnapur and Darjeeling return more than 2,000 each.

34. *Markets, slaughter-houses, &c.*—A subject to which the attention of Municipal Commissioners has been lately directed is that of the prevention of the spread of tuberculosis by the agency of food and drink. In a Circular No. 2M., dated 15th January 1904, Government drew attention to the dangers arising from unregulated sources of food-supply and pointed out the powers conferred by the law upon Municipal authorities enabling them to enforce proper sanitary precautions in markets, dairies and slaughter-houses. This warning has received marked attention, and in many towns to which the legal sections in question have not yet been extended, steps are being taken to put them in force. In several of the larger Municipalities whose funds permit of this extra charge, Sanitary Inspectors have been appointed for the more effective supervision of places where food and drink are prepared and sold; in others the Municipal Commissioners themselves have undertaken the duty. The expenditure under this head increased from Rs. 16,766 in 1902-1903 to Rs. 23,753 in the year under review.

35 *Public Works.*—The expenditure under this head amounted to Rs. 7,74,284, an excess over last year's expenditure of Rs. 28,436. The increase is most marked under the sub-head of roads, both construction and repair, on which Rs. 5,58,574 were expended against Rs. 5,34,206 in 1902-1903.

36. *Public Instruction.*—The total gross expenditure under this head, as shown in Form III, was Rs. 1,44,739 against Rs. 1,37,407 in the previous year. The total expenditure on Primary education, the details of which are given in Appendix E, amounted to Rs. 81,789 which is higher by Rs. 7,774 than that of 1902-1903. The percentage which this expenditure bears to the aggregate ordinary income of the Municipalities in Bengal is 2·8 against 2·7 in 1902-1903, and still falls below the general standard of 3·2 per cent. prescribed by Government. This standard, however, is exceeded in the Patna Division, where Primary education appears to have received special attention from Municipalities; and the expenditure under this head in the Presidency, Rajshahi, Bhagalpur, Orissa and Chota Nagpur is in excess of that of last year. The attainment of the prescribed standard is not perhaps the best criterion of success in this direction; for it is reported from some Divisions that certain Municipalities find a difficulty in spending the full amount of the budget allotment for education save by granting unnecessarily generous stipends or rewards. The general conclusion is that education, as a municipal duty, is not by any means neglected, and that adequate provision, consistent with the resources of each Municipality, is made for the most important branches of public instruction.

37. *Loans.*—Forty-two Municipalities were in debt to Government at the close of the year, and eleven fresh loans, to the total amount of Rs. 2,41,860, were taken during its course. Howrah obtained a loan of Rs. 1,00,000 for rebuilding the Buckland Bridge and Darjeeling one of Rs. 59,860 for the improvement of the electric light installation. Smaller loans were taken by the Manicktolla, Bhatpara, Titagarh and Garulia Municipalities for water supply projects; but the whole amount of that obtained by Manicktolla was refunded owing to the inability of the Corporation of Calcutta to supply the required quantity of water. The other loans of smaller amounts were for miscellaneous projects, such as office buildings, markets and sinking of wells. The outstanding loan balance of all the Municipalities in debt, that is, their total outstanding debts after deduction of the sums deposited in their Sinking Funds, amounted to Rs. 32,34,373, of which Rs. 32,11,072 are owed to Government. This is nearly 5 lakhs in excess of their ordinary income; but if Howrah is excluded, whose debt amounts to one-half of the whole and whose present financial position is above question, the net indebtedness of the debtor Municipalities is far more than covered by their ordinary income.

All the Municipalities paid the interest and instalments on their loans in full and no instance of default occurred As regards the Berhampore Municipality, however, the Commissioner of the Division remarks :—

"The Berhampore Municipality obtained a loan of Rs. 10,000 from Government towards the end of 1902-1903, in addition to a loan of Rs. 5,600 granted in the previous year. It also had a loan of Rs. 6,700 from Maharaja Manindra Chandra Nandy of Cossimbazar who is the Chairman of the Municipality. In order to enable it to liquidate its private loan, Government made it a grant of Rs. 5,000. The financial condition of the Municipality, however, did not admit of a full payment of the loan. This financial strain has been brought on by the heavy expenditure on the water-works, which the assets of the water-rate are not sufficient to cover. As at present situated, the ordinary expenditure exceeds the ordinary income by Rs. 983, and the total deficit, including loan instalments, comes to Rs. 4,391. The Magistrate points out that in existing circumstances the solvency of the Municipality is in danger."

This is the only Municipality whose solvency has been called in question; and the Lieutenant-Governor relies on the controlling officers to see that its finances are rehabilitated as early as possible, by the exercise, if necessary, of the most rigid economy in other directions. His Honour must also urge on the Commissioners the necessity of repaying without delay the irregular loan which they have contracted.

38. *Audit of accounts and embezzlements.*—Several cases of embezzlement, though generally of small amounts, came to notice during the year, most of them being facilitated by laxity of supervision over the collection establishment. The defalcations occurred in the Municipalities of Bhatpara, Tangail, Noakhali, Chapra, Darbhanga, Bhagalpur and Cuttack. The largest defalcation is that reported from Chapra, were the Accounts Department was found to be in a state of complete confusion. This has necessitated the appointment by Government, under Section 82 of the Act, of an officer to examine and re-organise the accounts system of this Municipality.

39. *Working of the Porters and Dandiwallas' Act.*—The Act was in force during the year only in the Darjeeling Municipality. The total number of porters and dandiwallas registered was 859 against 858 in the previous year, and the total cost of working the Act was Rs. 245 against Rs. 272 in 1902-1903. The Act was carefully worked, a special officer being employed for the purpose; and the results were satisfactory as the number of prosecutions declined and no licenses were cancelled. Since the close of the year the provisions of the Act have been extended to the Kurseong Municipality.

40. In several of the foregoing paragraphs details of the administration of the Howrah Municipality have been singled out for special mention. The scale of its administration differs widely from that of an ordinary mufassal Municipality; its size and character render it only second in importance to Calcutta; and the lines on which its municipal problems must be dealt with resemble closely those followed in the neighbouring metropolis. With regard to the financial condition of this Municipality there is little to add to the remarks made in last year's Resolution. The percentage of collections to current demand is less, it is true, by 6 per cent. than that of 1902-1903, but this is mainly due to the fact that there were far fewer arrears to collect. It was shown last year how, in the five years preceding the Resolution then recorded, the outstanding balance had been reduced from 50·9 to 16·9 per cent. of the current demand. In the year just past it was still further reduced to 12·04 per cent. The improvements made of recent years are due to the vigorous action of Messrs. Duke and LeMesurier, late Magistrates and Chairmen. Before leaving the Municipality, the latter abolished the previously existing contract system of collection and took it under direct management. Still better results are anticipated in consequence of this change; and though the personal influence of Mr. LeMesurier has been removed, the Lieutenant-Governor is confident that his successor will devote equal attention to this all-important branch of administration.

The material improvements in the Municipality are no less satisfactoy. The administration of its water-works and the progress of its drainage have already been described. With regard to its sanitary condition, the Sanitary Commissioner remarked in his last report on the town: "I cannot but be struck by the very considerable improvement that has been effected in many respects, particularly in the conservancy arrangements and improvement of *bustis*." The latter is a point which requires the most careful attention, and much may

be done, on the model of the plan adopted in Calcutta, by the anticipatory alignment of all areas in which new *bustis* are likely to spring up with the object of preventing the construction of congested and airless habitations. The negotiations for the introduction of electric traction are making satisfactory progress; the Buckland Bridge is being rebuilt in conjunction with the East Indian Railway Company; and the lighting of the town has made considerable strides and may shortly be still further improved by the substitution of electricity for gas. These are the most prominent improvements effected in the year, but meanwhile minor requirements have not been overlooked, and in every department a steady and uninterrupted rate of progress has been maintained.

41. Sir Andrew Fraser has little to add to the foregoing detailed account of the results of the past year, which indeed speak for themselves. His Honour is most gratified to find that the material advance in municipal government which Sir James Bourdillon was able to record has continued unabated. Instances of perfunctory and careless administration are singularly few; and though the Lieutenant-Governor has had occasion to admonish a few municipalities and even to suspend two, he is well satisfied with the individual and collective results of the municipal administration of the year just expired. His Honour must congratulate the whole body of Commissioners and office-bearers, both upon the public spirited manner in which they devote themselves to municipal affairs and upon the steady and genuine progress that they continue to achieve. He has had opportunities, in the course of his tours during the last 12 months, of seeing many of the Municipal towns, of privately discussing Municipal affairs with the leading non-official members of the Committees, and of meeting not a few of the Committees in a public way. He has been much struck with the intelligent appreciation of their responsibilities and duties which has been generally evinced by these gentlemen. He has been specially struck by the apparently increasing desire on the part of the Committees to systematise their work and make it in that way thoroughly effective. He has been gratified to find the earnest manner in which most of the local officers co-operate with the Committees in the administration of Municipal affairs, and the cordial spirit with which the non-official members of the Committees as a rule respond to this co-operation. It is also very gratifying to find the interest which wealthier citizens frequently take in the well-being of the town, and the liberal assistance they are often ready to give in carrying out important but expensive improvements for the benefit of the people generally. In His Honour's opinion the great object of Local Self Government is to bring the people generally into thorough co-operation with the Government in advancing local interests. The work is better done if the people take their share in doing it; and it is only where the people fail to rise to their responsibilities in the matter that Government would desire in any way to interfere with their administration of local affairs.

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Secretary to the Government of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1903-1904.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1904.*

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
BURDWAN DIVISION.													
Burdwan	1	Burdwan	Act III (B.C.) of 1884 as amended.	38,691	1	6	15	22	3	19	2	20	
	2	Kalna		8,121	...	5	10	15	...	15	...	15	
	3	Katwa		7,220	...	4	8	12	...	12	...	12	
	4	Dainhat		5,618	1	4	8	13	1	12	...	13	
	5	Raniganj		16,398	...	4	8	13	1	11	2	10	
	6	Asansol		17,984	2	7	...	9	2	7	5	4	
			Total	94,032	4	30	49	83	7	76	9	74	
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	1	4	11	16	3	13	1	15	
Bankura	8	Bankura	Ditto	20,666	1	3	8	12	1	11	2	10	
	9	Vishnupur		19,090	...	4	8	12	1	11	...	12	
	10	Sonamukhi		13,448	1	9	...	10	2	8	...	10	
			Total	53,204	2	16	16	34	4	30	2	32	
Midnapore	11	Midnapore	Act III (B.C.) of 1884 as amended.	33,138	1	5	12	18	2	16	2	16	
	12	Tamluk		7,872	2	2	8	12	2	10	...	12	
	13	Ghatal		14,537	...	5	10	15	1	14	...	15	
	14	Chandrakona		9,315	...	4	8	12	...	12	...	12	
	15	Ramjibanpur		10,265	...	3	6	9	...	9	...	9	
	16	Khirpai		4,995	...	4	6	10	1	9	...	10	
	17	Kharar		9,493	1	5	10	16	1	15	...	16	
			Total	89,615	4	28	60	92	7	85	2	90	
Hooghly	18	Hooghly-Chinsura	Act III (B.C.) of 1884 as amended.	29,383	1	5	12	18	2	16	2	16	
	19	Serampore		44,451	...	6	12	18	2	16	3	15	
	20	Uttarpara		7,036	...	4	8	12	1	11	1	11	
	21	Baidyabati		17,174	...	4	8	12	...	12	1	11	
	22	Bhadreswar		15,150	...	4	8	12	...	12	3	9	
	23	Kotrung		5,944	...	3	6	9	...	9	...	9	
	24	Bansberia		6,473	...	3	6	9	...	9	...	9	
	25	Arambagh		8,281	1	10	...	11	3	8	...	11	
			Total	138,892	2	39	60	101	8	93	10	91	
Howrah	26	Howrah	Act III (B.C.) of 1884 as amended.	157,594	2	8	20	30	5	25	8	22	
	27	Bally		18,662	...	6	12	18	2	16	4	14	
	28	Uluberia		5,395	1	8	...	9	2	7	...	9	
			Total	181,651	3	22	32	57	9	48	12	45	
			Divisional Total	561,086	16	139	228	383	38	345	36	347	
PRESIDENCY DIVISION.													
24-Parganas	29	Cossipore-Chitpur	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	3	9	3	9	
	30	Manicktola		32,387	...	4	8	12	...	12	1	11	
	31	Baranagore		25,432	...	3	6	9	1	8	3	6	
	32	Kamarhati		13,216	...	9	...	9	...	9	2	7	
	33	South Suburban		26,374	...	3	7	10	1	9	...	10	
	34	Tollyganj		12,821	...	3	6	9	1	8	...	9	
	35	Garden Reach		28,211	1	12	...	13	1	12	8	5	
	36	Rajpur		10,713	...	6	12	18	2	16	...	18	
	37	Baruipur		4,217	...	3	6	9	...	9	...	9	
	38	Jainagar		8,810	1	4	8	13	1	12	...	13	
	39	South Dum-Dum		10,904	...	3	6	9	1	8	...	9	
	40	North ditto		4,996	...	3	6	9	1		...	9	
	41	South Barrackpore		9,419	...	3	6	9	...	9	...	9	
	42	Panihati		11,178	...	3	7	10	3	7	...	10	
	43	Titaghar		16,065	...	9	...	9	...	9	6	3	
	44	North Barrackpore		12,600	...	5	10	15	2	13	...	15	
	45	Garulia		7,375	...	9	...	9	...	9	4	5	
	46	Barasat		8,634	...	6	12	18	4	14	...	18	
	47	Naihati		13,831	...	3	6	9	4	5	2	7	
	48	Halisahar		9,922	...	4	8	12	8	4	2	10	
	49	Bhatpara		21,540	...	9	...	9	...	9	6	3	
	50	Goberdanga		5,865	...	3	6	9	...	9	...	9	
	51	Basirhat		17,001	...	5	10	15	...	15	...	15	
	52	Baduria		12,921	...	4	8	12	...	12	...	12	
	53	Taki		5,089	...	3	6	9	...	9	...	9	
	54	Budge-Budge		13,051	...	10	...	10	1	9	6	4	
			Total	383,322	2	133	152	287	34	253	43	244	
Nadia	55	Krishnagar	Act III (B.C.) of 1884 as amended.	24,547	3	6	12	21	5	16	2	19	
	56	Santipur		26,898	1	8	16	25	2	23	...	25	
	57	Ranaghat		8,744	...	6	12	18	2	16	...	18	
	58	Nadia		10,880	...	4	8	12	1	11	...	12	
	59	Kushtia		5,330	...	4	8	12	1	11	1	11	
	60	Kumarkhali		4,584	...	5	10	15	1	14	...	15	
	61	Meherpur		5,766	...	3	6	9	...	9	...	9	
	62	Birnagar		3,124	...	4	8	12	...	12	...	12	
	63	Chakdah		5,482	...	12	...	12	...	12	1	11	
			Total	95,355	4	52	80	136	12	124	4	132	

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1904*—continued.

1	2	3	4	5	NUMBER OF MEMBERS OF COMMITTEES.								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) European.	(h) Natives.	REMARKS.
PRESIDENCY DIVISION—*concld.*													
Murshidabad ...	64	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	5	20	5	20	
	65	Murshidabad ...		15,168	...	5	10	15	2	13	1	14	
	66	Azimganj ...		13,385	...	5	10	15	...	15	1	14	
	67	Jangipur ...		10,921	...	8	16	24	4	20	...	24	
	68	Kandi ...		12,036	1	3	7	11	3	8	...	11	
			Total ...	75,907	3	27	60	90	14	76	7	83	
Jessore	69	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	...	6	12	18	3	15	...	18	
	70	Kotchandpur		9,560*	...	3‡	6	9	1	8	...	9	
	71	Maheshpur ...		4,180	...	5§	10	15	1	14	...	15	
			Total ...	21,794	...	14	28	42	5	37	...	42	
Khulna	72	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	2	13	...	15	3	12	1	14	
	73	Satkhira ...		10,381†	...	4	8	12	...	12	...	12	
	74	Debhatta ...		5,454	...	12	...	12	...	12	...	12	
			Total ...	26,315	2	29	8	39	3	36	1	38	
			Divisional Total...	602,693	11	255	328	594	68	526	55	539	
RAJSHAHI DIVISION.													
Rajshahi	75	Rampur Boalia	Bengal Act III of 1884, as amended up to date.	21,589	...	7	14	21	7	14	2	19	
	76	Nator		8,654	...	7	12	19	2	17	...	19	
			Total ...	30,243	...	14	26	40	9	31	2	38	
Dinajpur	77	Dinajpur ...	Act III (B.C.) of 1868.	14,933‖	1	4	10	15	2	13	1	14	
Jalpaiguri	78	Jalpaiguri ...	Bengal Act III of 1884, as amended up to date.	10,231	3	10	...	13	4	9	3	10	
Darjeeling ...	79	Darjeeling ...	Ditto ...	16,924	3	21	...	24	6	18	20	4	
	80	Kurseong ...		4,469	1	3	8	12	1	11	5	7	
			Total ...	21,393	4	24	8	36	7	29	25	11	
Rangpur	81	Rangpur ...	Bengal Act III of 1884, as amended up to date.	15,960	1	5	12	18	2	16	...	18	
Bogra	82	Bogra	Ditto ...	7,094	1	4	10	15	3	12	...	15	
	83	Sherpur		4,104	...	4	8	12	1	11	...	12	
			Total ...	11,198	1	8	18	27	4	23	...	27	
Pabna	84	Pabna	Bengal Act III of 1884, as amended up to date.	18,424	...	6	12	18	4	14	1	17	
	85	Sirajganj ...		23,114	...	6	12	18	..	18	4	14	
			Total ...	41,538	...	12	24	36	4	32	5	31	
			Divisional Total	145,499	10	77	98	185	32	153	36	149	
DACCA DIVISION.													
Dacca	86	Dacca	Bengal Act III of 1884, as amended up to date.	90,542	4	3	14	21	4	17	3	18	
	87	Narayanganj ...		24,472	...	4	8	12	...	12	4	8	
			Total ...	115,014	4	7	22	33	4	29	7	26	
Mymensingh ...	88	Nasirabad ...	Bengal Act III of 1884, as amended up to date.	14,668	2	4	12	18	3	15	2	16	
	89	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	90	Jamalpur ...		17,965	1	4	10	15	1	14	...	15	
	91	Sherpur ...		12,535	...	8	4	12	1	11	...	12	
	92	Kishorganj ...		16,246	...	5	10	15	...	15	...	15	
	93	Bazitpur ...		10,027	...	3	6	9	2	7	...	9	
	94	Netrakona ...		11,402	1	15	...	16	5	11	...	16	
	95	Tangail ...		16,666	1	4	10	15	2	13	...	15	
			Total ...	105,397	5	46	58	109	14	95	2	107	
Faridpur ...	96	Faridpur ...	Bengal Act III of 1884, as amended up to date.	11,649	...	7	11	18	11	7	...	18	
	97	Madaripur ...		17,463	...	4	8	12	1	11	1	11	
			Total ...	29,112	...	11	19	30	12	18	1	29	
Backergunge ...	98	Barisal ...	Bengal Act III of 1884, as amended up to date.	18,978	...	5	10	15	2	13	2	13	
	99	Nalchiti ...		2,240	2	7	...	9	3	6	...	9	
	100	Jhalokati ...		5,234	1	8	...	9	2	7	...	9	
	101	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	102	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
			Total ...	45,574	5	39	10	54	12	42	2	52	
			Divisional Total ...	295,097	14	103	109	226	42	184	12	214	

* This increase is due to the inclusion of the villages Nandagram and Kasipur within Municipal limits.
† Ditto ditto of village Kukrali within Municipal limits.
‡ Besides the Subdivisional Officer of Jhenidah who is Chairman.
§ Ditto ditto Bongong ditto.
The population of the newly added area as ascertained by the Municipal Commissioners has been included.

FORM NO. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1904*—continued.

1	2	3	4	5	6								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEES.								REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Native.	
CHITTAGONG DIVISION.													
Tippera	103	Comilla ...	Bengal Act III of 1884, as amended up to date.	19,169	1	5	12	18	2	16	3	15	
	104	Brahmanbaria		19,915	1	3	8	12	2	10	...	12	
	105	Chandpur ...		9,362	2	7	...	9	2	7	2	7	
			Total ...	48,446	4	15	20	39	6	33	5	34	
Noakhali	106	Noakhali ...	Bengal Act III of 1884, as amended up to date.	6,520	1	3	8	12	1	11	1	11	
Chittagong ...	107	Chittagong ...	Ditto	22,140	1	5	12	18	5	13	3	15	
	108	Cox's Bazar ...	Ditto	3,845	3	10	...	13	4	9	1	12	
			Total ...	25,985	4	15	12	31	9	22	4	27	
			Divisional Total	80,951	9	33	40	82	16	66	10	72	
PATNA DIVISION.													
Patna	109	Patna	Bengal Act III of 1884, as amended up to date.	153,739	4	7	20	31	4	27	4	27	
	110	Barh		12,164	1	3	6	10	2	8	1	9	
	111	Bihar		45,063	2	2	8	12	2	10	1	11	
	112	Dinapore ...		22,858	1	6	12	19	3	16	2	17	
			Total ...	233,824	8	18	46	72	11	61	8	64	
Gaya	113	Gaya	Bengal Act III of 1884, as amended up to date.	71,268	3	6	16	25	3	22	5	20	
	114	Tikari		6,437	3	9	...	12	5	7	1	11	
	115	Daudnagar ...		9,744	1	12	...	13	1	12	...	13	
			Total ...	87,469	7	27	16	50	9	41	6	44	
Shahabad ...	116	Arrah	Bengal Act III of 1884, as amended up to date.	46,170	1	5	12	18	1	17	1	17	
	117	Jagadispur ...		11,451	...	3	6	9	1	8	2	7	
	118	Buxar		13,945	...	5	8	13	3	10	2	11	
	119	Dumraon ...		17,236	...	3	6	9	1	8	...	9	
	120	Bhabhua ...		5,660	1	3	6	10	2	8	...	10	
	121	Sasaram ...		23,644	1	7	14	22	1	21	1	21	
			Total ...	118,106	3	26	52	81	9	72	6	75	
Saran	122	Chapra ...	Bengal Act III of 1884, as amended up to date.	45,901	1	6	12	19	3	16	4	15	
	123	Revelganj ...		9,765	2	2	8	12	3	9	1	11	
	124	Siwan ...		15,756	1	3	6	10	1	9	1	9	
			Total ...	71,422	4	11	26	41	7	34	6	35	
Champaran ...	125	Motihari ...	Bengal Act III of 1884, as amended up to date.	13,730	1	4	8	13	4	9	4	9	
	126	Bettiah		24,696	1	12	...	13	7	6	3	10	
			Total ...	38,426	2	16	8	26	11	15	7	19	
Muzaffarpur ...	127	Muzaffarpur ...	Bengal Act III of 1884, as amended up to date.	45,617	1	6	12	19	3	16	4	15	
	128	Hajipur ...		21,398	...	4	9	13	1	12	1	12	
	129	Lalganj ...		11,502	...	10	1	11	2	9	1	10	
	130	Sitamarhi ...		9,538	1	11	...	12	2	10	1	11	
			Total ...	88,055	2	31	22	55	8	47	7	48	
Darbhanga ...	131	Darbhanga ...	Bengal Act III of 1884, as amended up to date.	66,244	4	4	14	22	5	17	4	18	
	132	Madhubani ...		12,900	1	5	10	16	3	13	1	15	
	133	Rosera ...		10,245	...	12	...	14	...	14	2	12	
	134	Samastipur ...		9,101	2	7	...	9	2	7	2	7	
			Total ...	98,490	7	30	24	61	10	51	9	52	
			Divisional Total...	735,792	33	159	194	386	65	331	49	337	
BHAGALPUR DIVISION.													
Monghyr ...	135	Monghyr ...	Bengal Act III (B.C.) of 1884, as amended up to date.	50,133	1	8	10	19	2	17	5	14	
	136	Jamalpur ...		16,302	...	8	10	18	...	18	8	10	
			Total ...	66,435	1	16	20	37	2	35	13	24	
Bhagalpur ...	137	Bhagalpur ...	Bengal Act III (B.C.) of 1884, as amended up to date.	75,764	1	6	14	21	3	18	4	17	
	138	Colgong ...		5,360	...	11	...	11	1	10	...	11	
			Total ...	81,124	1	17	14	32	4	28	4	28	
Purnea	139	Purnea ...	Bengal Act III (B.C.) of 1884, as amended up to date.	14,006	1	6	12	19	4	15	4	15	
	140	Kishanganj ...		7,689	2	4	7	13	3	10	...	13	
			Total ...	21,695	3	10	19	32	7	25	4	28	

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1904*—concluded.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	(*a*) Ex-officio.	(*b*) Nominated.	(*c*) Elected.	(*d*) Total.	(*e*) Official.	(*f*) Non-official.	(*g*) European.	(*h*) Native.	REMARKS.
BHAGALPUR DIVISION—*concld.*													
Malda	141	English Bazar	Bengal Act III (B.C.) of 1884, as amended up to date.	13,668	3	3	12	18	3	15	...	18	
	142	Old Malda		3,744	2	2	8	12	2	10	...	12	
	143	Nawabganj		12,373	...	12	...	12	1	11	...	12	
			Total	29,785	5	17	20	42	6	36	...	42	
Southal Parganas	144	Deoghar	Bengal Act III (B.C.) of 1884, as amended up to date.	7,019	...	7	9	16	6	10	2	14	
	145	Sahibganj		7,894	...	3	6	9	...	9	2	7	
	146	Dumka		5,326	3	7	...	10	3	7	3	7	
			Total	20,239	3	17	15	35	9	26	7	28	
			Divisional Total	219,278	13	77	88	178	28	150	28	150	
ORISSA DIVISION.													
Cuttack	147	Cuttack	Bengal Municipal Act III (B.C.) of 1884 as amended up to date.	46,555	...	6	12	18	4	14	3	15	
	148	Jajpur		12,109	1	11	...	12	2	10	...	12	
	149	Kendrapara		15,245	...	12	...	12	3	9	2	10	
			Total	73,909	1	29	12	42	9	33	5	37	
Balasore	150	Balasore	Bengal Municipal Act III (B.C.) of 1884, as amended up to date.	20,965	1	5	12	18	5	13	4	14	
Puri	151	Puri	Ditto	30,857	1	4	10	15	6	9	2	13	
			Divisional Total	125,731	3	38	34	75	20	55	11	64	
CHOTA NAGPUR DIVISION.													
Hazaribagh	152	Hazaribagh	Bengal Act III of 1884, as amended up to date.	15,792	2	4	9	15	4	11	4	11	
	153	Chatra		10,613	2	4	10	16	4	12	1	15	
	154	Giridih		8,867	1	8	...	9	1	8	4	5	
			Total	35,272	5	16	19	40	9	31	9	31	
Ranchi	155	Ranchi	Act III (B.C.) of 1884, as amended by Act IV of 1894 and II of 1896.	23,810	2	4	10	16	2	14	2	14	
	156	Lohardaga		6,354	1	9	...	10	1	9	1	9	
			Total	30,164	3	13	10	26	3	23	3	23	
Palamau	157	Daltonganj	Act III (B.C.) of 1884, as amended by Act IV of 1894 and II of 1896.	4,691	4	6	...	10	4	6	1	9	
Manbhum	158	Purulia	Ditto	17,291	2	5	12	19	3	16	5	14	
	159	Jhalda		4,879	...	9	...	9	1	8	...	9	
	160	Raghunathpur		4,172	1	9	...	10	2	8	1	9	
			Total	26,342	3	23	12	38	6	32	6	32	
Singhbhum	161	Chaibassa	Act III (B.C.) of 1884, as amended by Act IV of 1894 and II of 1896.	8,653	4	9	...	13	5	8	5	8	
			Divisional Total	105,122	19	67	41	127	27	100	24	103	
			GRAND TOTAL	2,871,249	128	948	1,160	2,236	336	1,900	261	1,975	

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1903-1904.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c.), in as many columns as may be necessary. Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan ...	2,847	39,019	5,747	1,260	3,723	23,895	...	17,281	...	7,343	98,268
	2	Kalna ...	2,268	338	4,183	171	...	...	...	3,036	4,483	67	12,278
	3	Katwa ...	1,736	131	438	92	...	...	...	1,939	5,139	94	7,883
	4	Dainhat ...	547	...	261	...	...	...	...	396	2,596	28	3,281
	5	Raniganj ...	5,139	12,216	1,366	420	...	...	...	2,627	...	26	16,655
	6	Asansol ...	2,280	10,060	781	320	...	...	...	3,681	...	84	14,926
		Total ...	14,817	61,764	12,776	2,263	3,723	23,895	...	29,010	12,218	7,642	1,53,291
Birbhum	7	Suri ...	1,172	1,067	907	144	...	...	...	3,445	4,618	7	10,208
Bankura	8	Bankura ...	2,359	1,239	844	32	...	...	...	3,151	7,407	126	13,799
	9	Vishnupur ...	56	180	882	58	...	...	...	...	5,534	173	6,827
	10	Sonamukhi ...	1,399	57	429	98	...	...	...	...	4,236	26	4,846
		Total ...	3,814	1,476	2,155	188	...	...	...	3,151	17,177	325	24,472
Midnapore	11	Midnapore ...	2,201	17,813	5,709	393	...	...	...	13,765	...	300	37,980
	12	Tamluk ...	607	145	288	35	144	...	...	2,028	3,345	42	6,027
	13	Ghatal ...	2,321	230	1,103	3	...	...	...	...	6,945	158	8,439
	14	Chandrakona ...	449	27	1,188	...	...	...	...	...	3,099	46	4,360
	15	Ramjibanpur ...	970	32	420	...	...	...	...	...	2,339	46	2,887
	16	Khirpai ...	1,046	40	983	...	...	...	...	...	1,696	27	2,746
	17	Kharar ...	57	...	933	...	...	...	...	...	3,441	46	4,420
		Total ...	7,653	18,287	10,624	431	144	...	...	15,793	20,915	665	66,859
Hooghly ...	18	Hooghly-Chinsura	198	27,869	4,793	463	3,324	...	...	17,548	...	865	54,862
	19	Serampore ...	4,728	29,075	1,606	1,508	5,460	...	...	16,106	...	387	54,142
	20	Uttarpara ...	3,266	3,525	1,153	454	1,015	...	...	4,501	...	71	15,719
	21	Baidyabati ...	3,153	36	5,149	1,598	390	...	...	4,692	8,315	123	20,303
	22	Bhadreswar ...	314	6,617	1,230	514	...	...	...	5,415	1,250	21	15,047
	23	Kotrung ...	1,793	...	118	2,357	...	...	...	...	2,789	43	5,307
	24	Bansberia ...	2,312	...	366	356	...	...	...	...	3,852	53	4,627
	25	Arambagh ...	386	490	296	54	...	...	...	1,208	3,319	55	5,422
		Total ...	16,150	72,612	14,711	7,304	10,189	...	...	49,470	19,525	1,618	1,75,429
Howrah	26	Howrah ...	2,14,308	1,82,961	12,244	2,755	...	1,33,192	55,107	1,49,067	...	2,109	5,37,435
	27	Bally ...	6,547	16,516	826	866	1,330	...	...	10,431	...	121	30,090
	28	Uluberia ...	...	306	44	...	...	...	...	...	2,102	31	2,483
		Total ...	2,20,855	1,99,783	13,114	3,621	1,330	1,33,192	55,107	1,59,498	2,102	2,261	5,70,008
		Divisional Total	2,64,461	3,55,009	54,287	13,951	15,386	1,57,087	55,107	2,60,367	76,555	12,518	10,00,267
PRESIDENCY DIVISION.													
24-Parganas ...	29	Cossipore-Chitpur	12,598	70,012	3,990	780	...	27,878	...	25,315	...	1,528	1,29,503
	30	Manicktola ...	7,234	30,618	6,736	3,266	...	9,658	...	17,516	...	764	68,558
	31	Baranagore ...	7,522	19,187	2,007	809	1,580	...	...	16,478	...	369	40,430
	32	Kamarhati ...	861	7,246	427	460	...	...	...	8,237	...	83	16,453
	33	South Suburban ...	161	11,248	2,658	2,931	...	214	...	3,858	...	268	21,167
	34	Tollyganj ...	2,208	8,795	1,731	1,796	...	...	...	1,214	...	312	13,848
	35	Garden Reach ...	12,969	24,538	1,894	157	...	11,129	...	13,684	...	134	51,536
	36	Rajpur ...	5,369	47	1,319	95	...	...	...	2,299	4,883	279	8,927
	37	Baruipur ...	1,641	159	1,529	46	...	...	...	1,211	2,026	59	5,630
	38	Jainagar ...	591	60	623	239	...	...	...	1,221	4,201	137	6,481
	39	South Dum-Dum	2,791	3,217	1,010	311	...	1,724	...	2,125	3,701	5	12,093
	40	North ditto	181	28	3,119	5	...	...	...	381	1,748	15	5,296
	41	South Barrackpore	632	2,010	519	142	...	...	...	3,079	3,282	187	9,219
	42	Panihati	640	189	542	42	...	...	...	2,524	4,999	205	8,501
	43	Titaghar ...	28	11,218	404	266	...	...	...	11,716	...	62	23,666
	44	North Barrackpore	2,157	134	505	495	390	...	...	4,980	4,905	20	11,429
	45	Garulia ...	1,730	32	133	342	...	...	...	4,722	4,621	94	9,944
	46	Baraset ...	2,201	410	6,579	63	...	...	...	984	2,982	102	11,180
	47	Naihati ...	841	867	761	300	1,322	...	...	3,706	4,917	114	11,987
	48	Halisahar ...	500	872	220	39	114	...	...	1,377	1,553	45	4,220
	49	Bhatpara ...	8,111	392	678	1,935	360	...	...	6,774	10,857	263	21,264
	50	Goberdanga ...	1,009	120	208	53	...	...	...	...	2,660	22	3,063
	51	Basirhat ...	283	277	1,137	259	...	...	...	...	4,113	111	5,897
	52	Baduria ...	27	...	1,069	...	...	...	...	162	3,591	18	4,840
	53	Taki ...	737	15	93	...	...	...	...	...	1,972	29	2,109
	54	Budge-Budge ...	11,448	16,052	225	41	...	...	...	4,774	...	287	21,379
		Total ...	84,470	2,07,743	40,116	14,862	3,766	50,603	...	1,38,337	67,616	5,577	5,28,620

6							7						
*Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
		Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
758	357	27	...	...	...	1,142	3,698	...	985	4,684	...	3,354	...
261	...	4	...	...	...	265	87	...	18	...	...	...	...
210	...	5	...	...	...	215	226	...	...	...	...	...	...
421	...	4	...	...	...	425	241	9	...	...	...	...	...
296	120	19	...	...	...	435	428	58	14	...	...	30	...
414	91	14	...	...	...	519	...	...	...	...	...	190	...
2,360	568	73	...	...	...	3,001	4,680	67	1,017	4,684	...	3,574	...
346	221	6	...	...	...	573	213	9	121	...	...	640	...
325	8	6	...	...	...	339	7	...	164	...	107	1,283	...
168	...	3	...	...	...	171	1,017	3	18	...	3	...	...
234	...	...	...	...	...	234	25	...	...	...	...	...	...
727	8	9	...	...	...	744	1,049	3	182	...	110	1,283	...
521	312	4	...	...	...	837	498	...	70	12,044	1,380	597	...
73	...	30	...	...	...	103	61	260	25	...	20	1,384	...
111	...	2	...	...	...	113	119	...	...	...	...	...	...
146	...	1	...	...	...	150	37	42	...	...	1	...	...
137	...	1	...	...	...	138	9	...	...	...	...	...	...
95	...	3	...	...	...	98	...	14	...	...	...	...	...
153	...	2	...	...	...	155	...	4	...	...	...	...	...
1,239	312	43	...	...	...	1,594	724	320	95	12,044	1,401	1,981	...
490	492	28	...	...	...	1,010	176	247	...	...	...	91	...
268	236	38	...	...	...	542	1,067	10	13	...	76	2,078	...
43	138	8	...	...	...	189	100	...	...	...	...	...	...
124	4	24	...	...	...	152	142	321	...	...	...	52	...
255	53	2	...	...	...	310	37	28	...	...	...	55	...
81	...	4	...	...	...	85	...	...	...	...	...	...	...
157	...	4	...	...	...	191	...	...	...	...	...	...	...
204	...	12	...	...	...	216	413	...	...	...	...	...	...
1,652	923	120	...	...	...	2,695	1,935	606	13	...	76	2,276	...
842	396	127	10,180	...	...	11,545	3,088	172	8,972	...	...	11,000	...
65	7	21	...	...	...	93	160	3	9	...	...	...	...
26	...	5	...	...	...	31	...	...	...	...	...	...	...
933	403	153	10,180	...	...	11,669	3,248	175	8,981	...	...	11,000	...
7,257	2,435	404	10,180	...	...	20,276	11,849	1,180	10,409	16,728	1,587	20,754	...
256	123	64	15,608	...	...	16,051	556	385	4,051	...	...	62	...
470	364	17	1,731	...	...	2,582	509	...	3,312	...	...	75	...
253	66	16	...	...	...	335	506	1	32	...	...	73	...
218	2	18	...	...	...	238	79	...	...	...	...	201	...
148	108	41	...	...	...	297	...	20	312	...	...	...	...
233	160	16	...	...	...	409	...	...	1,342	...	...	216	125
286	165	15	2,070	...	...	2,536	...	...	1,036	...	...	2	...
103	165	27	...	...	...	295	85	25	...	...	...	...	...
150	74	2	...	...	...	226	15	9	...	...	...	...	...
220	...	32	...	...	...	252	120	20	...	...	...	...	...
294	34	1	...	...	...	329	76	...	...	...	...	1	...
291	50	1	...	...	...	342	...	...	...	...	...	...	...
407	142	2	...	...	...	551	33	50	50	...	...	...	...
420	67	...	...	...	...	487	2	8	...	...	...	75	...
183	16	...	...	...	...	199	1	5	...	...	...	90	...
386	116	2	...	...	...	504	53	...	3	...	...	227	...
60	...	...	...	...	...	60	365	2	8	...	...	...	...
330	245	7	...	...	...	582	23	147	...	...	...	53	...
249	66	9	...	...	...	324	9	12	...	...	...	...	...
133	21	8	...	...	...	162	...	...	...	...	...	...	...
322	...	8	...	...	...	330	...	...	212	...	...	...	...
102	...	...	...	...	...	102	...	...	...	...	...	...	...
176	...	17	...	...	...	193	34	121	...	...	...	47	...
222	...	11	...	...	...	233	41	2	...	...	...	...	...
23	...	16	...	...	...	39	31	...	...	...	...	...	...
37	...	...	...	...	...	37	48	38	1,000	...	...	77	...
5,972	1,984	330	19,409	...	...	27,695	2,586	845	11,358	...	...	1,199	125

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for General and Special Purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42	...	932	...	...	628	14,323	...	404	150	...	...	1,200	...	...	979	2,732
1,816	42	44	68	...	...	2,075	...	...	...	...	..	...	...	...	...	...
800	...	124	...	...	...	1,150	...	...	30	...	...	350	...	...	229	609
200	...	26	...	...	...	476	...	...	...	44	...	300	...	...	57	401
...	17	471	...	...	...	1,018	...	...	30	...	..	100	...	...	765	895
...	1	469	...	...	...	660	...	...	...	...	...	...		...	...	...
2,858	60	2,066	68	...	628	19,702	...	404	210	44	...	1,950	...	...	2,030	4,638
...	...	460	...	...	...	1,443	...	...	1,532	...	...	1,000	...	...	1,135	3,667
...	91	313	...	...	...	1,965	...	...	110	...	...	1,000	...	...	119	1,229
...	...	128	...	...	...	1,169	...	...	45	...	...	144	100	...	32	321
...	...	104	...	...	...	129	...	...	...	...	...	240	...	...	63	303
...	91	545	...	...	...	3,263	...	...	155	...	...	1,384	100	...	214	1,853
366	37	624	...	1,848	363	17,827	...	2,760	384	...	...	1,639	...	111	1,533	6,427
...	...	157	...	...	...	1,907	...	...	50	...	...	...	...	...	593	643
...	...	251	30	...	...	400	...	...	...	...	...	180	...	...	190	370
...	...	153	...	...	...	233	...	...	...	...	...	180	...	...	151	331
...	...	158	52	...	...	219	...	...	...	...	...	180	...	...	101	281
...	...	80	...	...	...	94	...	...	...	...	...	225	...	...	72	297
...	...	208	...	...	...	212	...	...	...	...	...	...	...	...	...	...
366	37	1,631	82	1,848	363	20,892	...	2,760	434	...	...	2,404	...	111	2,640	8,349
...	...	826	...	...	...	1,340	...	...	...	...	...	...	120	...	...	120
...	31	381	...	...	...	3,656	...	...	102	...	...	...	...	...	1,678	1,780
...	...	162	...	...	...	262	...	...	...	...	...	...	...	...	...	...
800	...	598	85	...	...	1,998	...	...	...	...	...	...	...	...	309	309
...	...	226	...	...	...	346	...	...	...	...	...	...	...	...	91	91
...	...	17	...	...	...	17	...	...	...	...	...	...	...	...	...	...
1,659	...	43	...	...	...	1,702	...	...	...	...	...	...	...	...	...	...
...	...	72	...	...	...	485	...	...	180	...	...	300	...	...	264	744
2,459	31	2,325	85	...	...	9,806	...	...	282	...	...	300	120	...	2,342	3,044
...	10,769(a)	15,143	2,851	...	...	51,995	730	...	...	...	...	...	366		170	1,266
...	...	321	...	...	...	493	...	...	...	...	...	...	...	...	30	30
...	...	133	...	...	...	133	300	...	...	...	...	...	...	...	...	300
...	10,769	15,597	2,851	...	...	52,621	1,030	...	...	...	...	...	366	...	200	1,596
5,683	10,988	22,624	3,086	1,848	991	1,07,727	1,030	3,164	2,613	44	...	7,038	586	111	8,561	23,147
100	27	1,129	1,705	...	...	8,015	...	...	...	700	...	...	250	...	...	950
...	989	567	...	...	...	5,452	...	...	...	...	...	...	717	...	...	717
25	...	377	...	...	...	1,014	...	...	...	...	...	...	82	75	...	157
41	...	43	...	...	...	364	...	...	...	...	...	...	...	...	...	...
602	50	254	...	...	...	1,238	...	...	...	...	...	180	...	...	...	180
...	...	273	...	...	...	1,956	...	...	...	...	...	...	...	...	...	...
...	...	293	...	...	...	1,331	...	...	...	...	...	...	...	...	...	...
...	...	180	...	...	...	290	...	...	...	...	..	300	...	...	...	300
137	...	154	...	...	...	315	...	...	...	...	...	240	...	...	154	394
116	40	88	...	...	...	379	...	...	100	...	...	300	...	...	14	414
...	...	119	...	...	...	196	...	...	...	...	...	...	...	...	42	42
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
543	1	150	...	...	...	832	...	...	...	5	...	158	...	...	...	163
110	...	157	...	...	...	352	...	...	...	...	...	...	500	...	...	500
32	...	154	...	...	...	282	...	...	...	...	...	...	1,500	...	...	1,500
26	220	93	...	...	...	622	240	...	...	...	...	...	15	...		255
...	56	589	...	...	...	1,020	...	...	...	...	...	...	750	...	300	1,050
...	...	61	...	...	35	319	...	...	35	...	...	120	...	...	72	227
27	4	114	...	...	...	166	...	...	...	...	...	...	...	...	21	21
...	...	17	...	...	...	17	...	...	...	...	...	...	...	...	...	...
...	...	330	...	...	...	542	...	...	...	...	...	...	...	...	...	...
...	...	22	...	...	...	22	...	...	...	...	...	...	...	...	...	...
...	...	31	...	...	...	233	...	...	30	...	...	120	...	...	39	189
...	...	11	...	...	...	54	...	...	...	...	...	120	...	...	...	120
...	...	57	...	...	...	88	...	...	...	...	...	...	...	...	...	...
...	...	50	...	...	...	1,213	...	...	...	...	...	...	...	...	972	972
1,764	1,387	5,308	1,705	...	35	26,312	240	...	165	705	...	1,538	3,814	75	1,614	8,151

in Bengal during the year ending 31st March 1904—continued.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realisations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
285	482	767	...	...	...	10,000	...	9,228	6,568	25,796	1,43,029	1,45,876	2 8 7	3 7 0	
44	38	82	...	...	...	...	...	1,092	198	1,290	15,990	18,258	1 8 2	1 15 6	
...	93	93	...	...	...	...	...	...	315	315	10,265	12,001	1 1 5	1 6 9	
...	144	144	...	...	...	...	...	432	210	642	5,369	5,916	0 9 4	0 15 3	
24	45	69	...	...	...	...	50	2,702	136	2,888	21,960	27,099	1 0 3	1 5 5	
1	199	200	...	4,000	...	...	...	...	...	4,000	20,305	22,585	0 13 3	1 2 0	
354	1,001	1,355	...	4,000	...	10,000	50	13,454	7,427	34,931	2,16,918	2,31,735	1 10 1	2 3 2	
...	69	69	...	...	...	...	...	30	268	298	16,258	17,430	1 2 9	1 13 11	
...	367	367	...	2,000	...	...	...	1,080	511	3,591	20,290	22,649	0 9 10	0 15 8	
...	193	193	...	4,000	...	...	...	272	32	4,304	12,985	13,041	0 5 8	0 10 10	
...	801	801	...	...	...	...	...	...	58	58	6,371	7,770	0 5 9	0 7 7	
...	1,361	1,361	...	6,000	...	...	...	1,352	601	7,953	39,646	43,460	0 7 4	0 11 11	
...	318	318	...	...	...	...	...	583	84	667	64,056	66,257	1 2 3	1 14 11	
...	66	66	...	...	...	...	...	399	25	424	9,170	9,777	0 12 3	1 2 7	
...	68	68	...	...	...	...	...	...	...	...	9,390	11,711	0 9 3	0 10 4	
...	51	51	...	...	...	...	25	135	...	160	5,285	5,734	0 7 6	0 9 0	
...	7	7	...	...	...	...	...	...	34	34	3,566	4,536	0 4 6	0 5 7	
...	8	8	...	...	...	...	5	825	...	830	4,073	5,121	0 8 9	0 13 0	
...	13	13	...	...	...	...	...	...	...	...	4,800	4,857	0 7 5	0 8 1	
...	531	531	...	...	...	...	30	1,942	143	2,115	1,00,340	1,07,993	0 11 11	1 1 10	
...	818	818	...	...	...	...	...	1,368	798	2,166	60,316	60,514	1 13 10	2 0 10	
...	335	335	...	...	...	...	...	55	50	105	60,560	65,288	1 3 5	1 5 9	
5	86	91	...	...	...	...	...	849	...	849	17,110	20,376	2 3 8	2 6 10	
550	80	630	...	...	...	...	...	738	710	1,448	24,840	27,993	1 2 10	1 7 1	
...	10	10	...	...	...	...	...	106	297	403	16,207	16,521	0 15 10	1 10 1	
...	...	...	...	...	...	...	...	20	43	63	5,472	7,265	0 14 3	0 14 9	
...	35	35	...	...	...	...	50	2,230	206	2,486	9,041	11,353	0 11 5	1 6 4	
...	88	88	...	...	...	...	...	...	...	..	6,955	7,341	0 10 5	1 13 5	
555	1,452	2,007	...	...	...	...	50	5,366	2,104	7,520	2,00,501	2,16,651	1 4 11	1 7 11	
1,596	3,730	5,326		1,00,000	...	...	...	1,78,361	84,764	3,63,125	9,70,692	11,85,000	3 6 6	6 2 6	
296	327	623	...	...	...	...	...	516	227	743	32,072	38,619	1 9 3	1 11 5	
...	...	...	...	...	...	...	...	...	200	200	3,147	3,147	0 7 4	0 9 4	
1,892	4,057	5,949	...	1,00,000	...	...	...	1,78,877	85,191	3,64,068	10,05,911	12,26,766	3 2 2	5 8 7	
2,801	8,471	11,272	...	1,10,000	...	10,000	130	2,01,021	95,734	4,16,885	15,79,574	18,44,035	1 12 6	2 12 9	
362	2,428	2,790	...	...	...	...	...	...	906	906	1,58,215	1,70,813	3 2 10	3 14 1	
5,855	2,340	8,195	1,00,000	25,000	...	...	...	150	3,734	1,28,884	2,14,388	2,21,622	2 1 10	6 9 10	
91	18	109	...	...	...	...	...	42	892	934	42,979	50,501	1 9 5	1 11 0	
298	12	310	...	...	...	...	...	...	371	371	17,736	18,597	1 3 11	1 5 3	
...	694	694	29,000	...	...	...	...	26,248	75	55,323	78,899	79,060	0 12 10	2 15 10	
16	33	49	...	...	...	...	...	1,620	...	1,620	17,882	20,090	1 1 3	1 6 3	
...	184	184	...	...	...	...	...	32	805	837	56,424	69,393	1 13 2	2 0 0	
...	115	115	...	...	...	...	...	...	120	120	10,047	15,416	0 13 3	0 15 0	
32	118	150	...	...	...	...	...	40	187	227	6,942	8,583	1 5 4	1 10 4	
49	25	74	...	...	...	...	...	...	...	...	7,600	8,191	0 11 9	0 13 9	
...	121	121	...	...	...	...	...	...	173	173	12,954	15,745	1 1 8	1 3 8	
...	43	43	...	...	...	...	...	200	81	281	5,962	6,143	1 0 11	1 3 1	
5	9	14	...	...	...	...	...	84	87	171	10,950	11,582	0 15 7	1 2 7	
...	16	16	...	...	...	...	...	69	98	167	10,023	10,663	0 12 2	0 14 4	
70	28	98	...	13,000	...	...	...	600	538	14,138	39,883	39,911	1 7 6	2 7 8	
5	14	19	...	...	...	...	...	...	213	213	13,042	15,199	0 14 6	1 0 6	
...	118	118	...	5,000	...	...	75	233	172	5,480	17,672	19,402	1 5 6	2 6 4	
22	80	102	...	...	...	...	...	...	1	1	12,411	14,612	1 4 8	1 6 11	
...	766	766	...	...	...	...	100	226	71	397	13,661	14,512	0 13 10	0 15 9	
...	15	15	...	...	...	...	...	...	57	57	4 471	4,971	0 6 9	0 7 2	
40	585	625	8,480	20,000	...	...	...	...	100	28,580	51,341	59,452	0 15 9	2 6 1	
...	8	8	...	...	...	...	...	280	24	304	3,499	4,508	0 8 4	0 9 6	
1	8	9	...	...	...	...	...	...	37	37	6,558	6,841	0 5 6	0 6 2	
...	17	17	...	...	...	...	...	...	56	56	5,320	5,347	0 5 11	0 6 7	
...	6	6	...	...	...	...	...	...	19	19	2,261	2,998	0 6 7	0 7 1	
...	12	12	...	...	...	...	...	50	200	250	23,863	35,311	1 10 2	1 13 1	
6,846	7,813	14,659	1,37,480	63,000	...	...	175	29,874	9,017	2,39,546	8,44,983	9,29,453	1 6 0	2 6 9	

(a) Court-fees ... ... Rs. 1,358
Water-works 8,845
Town Hall 566
Total ... 10,765

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia ...	55	Krishnagar ...	77	21,708	3,349	793	...	...	...	10,716	...	188	36,754
	56	Santipur ...	3,022	16,100	2,017	1,393	...	...	...	...	...	306	19,816
	57	Ranaghat ...	927	5,797	952	300	...	...	...	3,968	...	125	11,142
	58	Nadia ...	2,095	21	264	100	...	...	...	...	5,382	40	5,807
	59	Kushtia ...	852	367	1,287	390	...	...	...	2,521	3,114	92	7,771
	60	Kumarkhali ...	430	125	194	...	...	...	...	1,802	2,715	130	4,968
	61	Meherpur ...	501	332	262	67	...	...	...	...	1,921	110	2,593
	62	Birnagar ...	1,566	9	154	...	...	...	...	...	2,756	28	2,947
	63	Chakdah ...	1,628	138	918	75	...	...	...	...	2,258	29	3,418
		Total ...	11,078	44,597	9,397	3,118	...	...	...	19,007	18,146	951	95,216
Murshidabad ...	64	Berhampore ...	18,986	3,388	4,161	411	1,721	14,744	...	11,859	16,061	179	52,474
	65	Murshidabad ...	437	947	1,644	157	1,926	...	...	...	5,520	26	10,220
	66	Azimganj ...	899	192	2,144	294	1,274	...	...	...	9,149	40	13,093
	67	Jangipur ...	1,029	419	237	45	3,928	...	...	1,855	2,909	3	9,486
	68	Kandi ...	1,104	326	642	133	...	...	...	1,792	5,460	12	8,365
		Total ...	22,455	5,222	8,828	1,040	8,849	14,744	...	15,506	39,189	260	93,638
Jessore ...	69	Jessore ...	676	9,839	2,753	271	...	...	...	5,077	...	11	17,951
	70	Kotechandpur ...	483	25	2,079	...	246	...	...	503	3,002	120	5,975
	71	Maheshpur ...	486	43	200	21	60	...	...	...	1,563	...	1,887
		Total ...	1,645	9,907	5,032	292	306	...	...	5,580	4,565	131	25,813
Khulna ...	72	Khulna ...	3,670	3,540	148	375	...	...	...	4,647	4,622	79	13,411
	73	Satkhira ...	238	309	323	33	...	...	...	735	4,532	46	5,978
	74	Debhatta ...	259	25	...	...	82	...	...	...	1,728	5	1,840
		Total ...	4,167	3,874	471	408	82	...	...	5,382	10,882	130	21,229
		Divisional Total...	1,23,815	2,71,343	63,844	19,720	18,003	65,347	...	1,83,812	1,40,398	7,049	7,64,516
RAJSHAHI DIVISION.													
Rajshah	75	Rampur Boalia ...	11,718	3,127	6,757	139	2,000	...	...	6,369	11,669	72	30,133
	76	Nator ...	3,976	239	3,043	31	...	...	...	3,302	5,703	8	12,326
		Total ...	15,694	3,366	9,800	170	2,000	...	...	9,671	17,372	80	42,459
Dinajpur	77	Dinajpur ...	6,931	2,749	6,102	1,195	2,300	...	...	7,868	13,189	792	34,195
Jalpaiguri	78	Jalpaiguri ...	13,243	2,613	569	438	...	...	...	6,975	8,751	69	19,415
Darjeeling	79	Darjeeling ...	25,534	48,103	1,387	1,018	...	19,221	28,891	22,767	...	156	1,21,543
	80	Kurseong ...	1,499	8,539	...	138	...	...	...	2,816	...	...	11,493
		Total ...	27,033	56,642	1,387	1,156	...	19,221	28,891	25,583	...	156	1,33,036
Rangpur	81	Rangpur ...	20,261	2,266	8,542	148	...	...	...	7,820	9,458	78	28,304
Bogra	82	Bogra ...	2,204	1,332	1,732	100	700	...	...	5,726	4,468	90	14,148
	83	Sherpur ...	2,454	26	991	...	150	...	...	2,235	3,195	37	6,634
		Total ..	4,658	1,358	2,723	100	850	...	...	7,961	7,663	127	20,782
Pabna	84	Pabna ..	491	1,948	2,152	198	2,533	...	...	6,699	8,495	383	22,408
	85	Sirajganj ..	1,717	266	1,367	323	508	...	...	3,719	10,536	13	16,732
		Total ...	2,208	2,214	3,519	521	3,041	...	...	10,418	19,031	396	39,140
		Divisional Total	90,038	71,208	32,642	13,728	8,191	19,221	28,891	76,296	75,456	1,698	3,17,331

6							7						
Realisations under Special Acts.							Revenue derived from Municipal Property and Powers, apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
728	516	10	...	...	...	1,254	2,555	4,000	12	...	...	20	...
598	140	62	...	...	...	800	71	261	158	6,018	...	35	...
169	22	15	...	...	...	206	76	112	...	...	...	...	...
421	...	10	...	...	...	431	201	1	...	...	...	...	...
334	...	14	...	...	...	348	1	70	...	...	34	38	...
144	...	9	...	...	...	153	27	46	...	...	...	...	...
784	...	3	...	...	...	787	7	46	...	...	...	...	...
131	...	...	...	...	...	131	...	9	...	...	...	...	...
186	...	...	...	...	...	186	1	49	...	...	2	...	...
3,495	678	123	...	...	...	4,296	2,930	4,594	170	6,018	36	93	...
301	421	12	...	...	...	734	1,036	125	...	...	...	158	...
989	...	9	...	...	...	989	132	34	...	...	...	630	...
878	...	21	...	...	...	899	...	...	...	...	...	40	...
357	...	12	...	...	...	369	22	...	...	...	...	...	...
302	...	26	...	...	...	328	...	6	5	...	...	...	...
2,818	421	80	...	...	...	3,319	1,190	165	5	...	...	828	...
490	166	27	...	...	...	683	156	68	...	...	...	86	...
233	...	11	...	...	...	244	170	1	...	...	20	31	...
228	...	8	...	...	...	236	75	247	...	...	...	...	...
951	166	46	...	...	...	1,163	401	316	...	...	20	117	...
478	28	9	...	...	...	515	628	107	9	20	...	25	...
172	...	18	...	...	1	191	189	...	...	...	...	...	...
131	...	11	...	...	...	142	...	6	...	...	...	...	...
781	28	38	...	...	1	848	817	113	9	20	...	25	...
14,017	3,277	617	19,409	...	1	37,321	7,933	6,033	11,542	6,038	56	2,362	125
1,081	1,000	60	...	82	...	2,223	122	26	49	...	...	12	...
405	...	90	...	...	...	495	65	8	12	...	...	...	...
1,486	1,000	150	...	82	...	2,718	187	34	61	...	...	12	...
961	...	46	...	...	...	1,007	92	534	177	1,844	589	136	...
652	...	23	...	...	...	675	66	...	...	...	...	15	...
78	...	54	...	...	...	132	42,211	1,854	367	...	4,463	8,709	...
39	...	...	...	...	...	39	...	...	147	...	136	...	...
117	...	54	...	...	...	171	42,211	1,854	514	...	4,599	8,709	...
872	229	14	...	...	...	1,115	1,207	53	120	...	...	...	...
355	...	10	...	...	...	365	35	22	11	1,751	709	...	...
476	...	6	...	...	...	482	...	26	...	129	...	...	...
831	...	16	...	...	...	847	35	48	11	1,880	709	...	...
678	...	32	...	...	...	710	1,407	194	15	...	86	...	...
286	...	10	...	...	...	296	130	165	...	...	...	696	...
964	...	42	...	...	...	1,006	1,537	359	15	...	86	696	...
5,883	1,229	345	...	82	...	7,539	45,335	2,882	898	3,724	5,983	9,568	...

7(a)							8									
Revenue derived from Municipal Property and Powers, apart from Taxation—*concld.*							Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	89	944	...	...	...	7,620	...	...	75	...	...	720	75	...	503	1,373
101	55	628	...	...	...	7,327	...	...	...	...	...	...	...	200	12	212
...	104	27	...	...	...	319	500	...	30	...	...	120	...	...	97	747
...	15	80	...	...	...	297	...	...	...	770	...	920	...	...	201	1,891
2	...	191	...	...	...	336	...	...	153	...	...	120	...	...	716	989
...	..	128	...	...	...	201	...	...	...	...	...	120	...	...	9	129
...	15	17	...	...	...	85	...	...	30	...	...	120	...	...	254	404
...	...	...	...	...	...	9	...	...	...	...	...	..	...	...	...	...
...	5	9	...	...	...	66	...	...	...	...	...	120	...	...	...	120
103	283	2,024	...	...	...	16,260	500	...	288	770	...	2,240	75	200	1,792	5,865
448	...	348	...	...	1,571	3,686	...	...	320	...	...	2,000	...	...	207	2,527
...	...	295	...	...	140	1,231	...	...	30	...	...	135	3,600	...	1,280	5,045
264	...	317	...	...	...	621	...	...	...	...	...	190	28	...	47	265
815	...	85	...	...	56	978	...	...	...	...	...	833	...	...	181	1,014
...	...	77		...	...	88	...	...	...	...	...	...	...	...	...	...
1,527	...	1,122	...	...	1,767	6,604	...	...	350	...	...	3,158	3,628	...	1,715	8,851
95	...	230	...	...	63	698	...	...	342	...	...	820	...	...	468	1,630
9	...	137	...	...	...	368	...	...	...	...	...	100	...	...	61	161
...	...	42	...	...	...	364	...	...	...	...	...	300	...	...	...	300
104	...	409	...	...	63	1,430	...	...	342	...	...	1,220	...	...	529	2,091
...	...	110	...	...	...	899	1,000	204	290	300	...	384	239	...	934	3,401
...	...	21	...	...	63	273	...	...	115	...	...	180	...	...	700	995
...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...
...	...	131	...	...	63	1,178	1,000	204	405	300	...	564	239	...	1,634	4,396
3,498	1,670	8,994	1,705	...	1,928	51,784	1,740	204	1,550	1,775	...	8,720	7,806	275	7,284	29,354
71	...	169	...	...	...	449	...	...	420	1,000	...	1,860	...	...	10,027	13,307
...	...	284	...	...	...	369	...	...	180	...	...	...	...	...	1,359	1,539
71	...	453	...	...	...	818	...	...	600	1,000	...	1,860	...	...	11,386	14,846
...	...	510	...	...	70	3,952	...	...	...	...	...	500	...	...	1,352	1,852
...	...	60	...	...	...	141	...	...	127	...	...	210	...	...	9,541	9,878
...	...	913	1,295	...	...	59,812	9,905	...	...	760	...	...	500	...	...	12,165
...	...	246	...	...	...	529	...	...	...	500	...	...	...	...	946	1,446
...	...	1,159	1,295	...	...	60,341	9,905	...	...	1,260	...	...	500	...	946	12,611
...	...	215	...	...	524	2,119	...	...	291	...	...	1,200	46	...	13,780*	15,317
...	155	170	...	...	105	2,958	...	...	300	...	...	600	...	...	2,000	2,900
...	...	188	...	...	...	343	...	...	...	...	...	120	...	...	138	258
...	155	358	...	...	105	3,301	...	...	300	...	...	720	...	...	2,138	3,158
...	...	107	...	...	...	1,809	...	...	105	...	...	759	3,070	...	435	4,369
...	...	475	...	...	...	1,466	...	...	...	...	...	...	172	...	1,476	1,648
...	...	582	...	...	...	3,275	...	...	105	...	...	759	3,242	...	1,911	6,017
71	155	3,337	1,295	...	699	73,947	9,905	...	1,423	2,260	...	5,249	3,788	...	41,054	63,679

Bengal during the year ending 31st March 1904—continued.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings banks.	Loans.		Realisations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
				From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	120	120	...	...	...	...	...	844	...	844	47,965	48,042	1 7 11	1 15 3	
142	121	263	...	...	...	...	100	2,012	190	2,302	30,720	33,742	0 11 9	1 2 3	
25	64	89	200	...	...	...	...	200	26	426	12,929	13,856	1 4 6	1 7 7	
157	24	181	...	...	...	...	...	350	183	533	9,140	11,235	0 8 6	0 13 5	
...	125	125	...	...	...	...	60	30	205	295	9,864	10,696	1 7 3	1 13 7	
12	10	22	...	...	...	...	...	...	56	56	5,529	5,959	1 1 3	1 3 3	
...	43	43	...	...	...	...	...	...	34	34	3,946	4,447	0 7 2	0 10 11	
...	3	3	...	...	...	...	...	245	50	295	3,335	4,951	0 15 1	1 1 4	
...	10	10	...	...	...		20	...	44	64	3,864	5,492	0 9 11	0 11 3	
336	520	856	200	...	...	...	180	3,631	788	4,849	1,27,342	1,38,420	0 15 11	1 5 4	
142	335	477	...	...	...	...	...	2,095	8	2,103	62,001	80,987	2 2 4	2 8 7	
1	183	184	...	...	...	...	...	...	1,313	1,313	18,982	19,419	0 10 9	1 4 0	
9	223	232	...	...	...	...	...	140	618	758	15,868	16,767	0 15 7	1 2 11	
...	4	4	500	...	...	...	...	...	1,614	2,114	13,965	14,994	0 13 0	1 4 5	
231	100	331	...	...	...	...	...	...	...	...	9,112	10,216	0 11 1	0 12 1	
383	845	1,228	500	...	...	...	...	2,235	3,553	6,288	1,19,928	1,42,383	1 3 7	1 9 3	
5	673	678	...	...	...	...	...	...	170	170	21,810	22,486	2 3 7	2 11 3	
...	18	18	...	...	...	...	...	227	287	514	7,280	7,763	0 10 0	0 12 2	
1	116	117	...	...	...	...	...	469	65	534	3,438	3,924	0 7 2	0 12 1	
6	807	813	...	...	...	...	...	696	522	1,218	32,528	34,173	1 2 11	1 7 10	
...	62	62	...	...	...	...	...	540	417	957	19,245	22,915	1 4 5	1 13 4	
...	7	7	...	...	...	...	...	...	3	3	7,447	7,685	0 9 2	0 11 5	
19	3	22	...	...	...	...	...	...	60	60	2,070	2,329	0 5 5	0 6 6	
19	72	91	...	...	...	...	...	540	480	1,020	28,762	32,929	0 12 10	1 1 5	
7,590	10,057	17,647	1,38,180	63,000	...	...	355	37,026	14,360	2,52,921	11,53,543	12,77,358	1 4 3	1 14 7	
228	658	886	...	...	...	...	...	5,622	...	5,622	52,620	64,338	1 6 3	2 6 11	
...	193	193	...	...	...	...	...	617	53	670	15,592	19,568	1 6 9	1 12 9	
228	851	1,079	...	...	...	...	...	6,239	53	6,292	68,212	83,906	1 6 5	2 4 1	
178	817	995	...	...	...	...	...	1,890	983	2,873	44,874	51,805	2 4 7	3 0 0	
...	17	17	...	...	...	...	...	325	31	356	30,482	43,725	1 14 4	2 15 8	
2,246	459	2,705	82,786	59,860	...	...	...	18,159	202	1,61,007	3,56,364	3,81,898	7 2 10	21 0 10	
236	87	323	...	...	...	...	...	...	...	...	13,830	15,329	2 9 1	3 1 6	
2,482	546	3,028	82,786	59,860	...	...	...	18,159	202	1,61,007	3,70,194	3,97,227	6 3 6	17 4 10	
12	65	77	...	...	...	...	25	5,593	911	6,529	53,461	73,722	1 12 4	3 5 7	* Includes Rs. 4,000 received as donation for the establishment of a Veterinary Dispensary.
...	149	149	...	...	...	...	...	177	118	295	20,815	23,019	1 15 10	2 14 11	
...	721	721	...	...	...	...	...	...	83	83	8,521	10,975	1 9 10	2 1 2	
...	870	870	...	...	...	...	...	177	201	378	29,336	33,994	1 13 8	2 9 10	
...	164	164	...	...	...	...	...	585	620	1,205	30,665	31,156	1 3 5	1 10 7	
...	106	106	...	...	...	...	...	...	237	237	20,485	22,202	0 11 7	0 14 2	
...	270	270	...	...	...	...	...	585	857	1,442	51,150	53,358	0 15 0	1 3 8	
2,900	3,436	6,336	82,786	59,860	...	...	25	32,968	3,238	1,78,877	6,47,709	7,37,737	2 2 10	4 7 2	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	86	Dacca	58,454	91,511	6,194	1,510	13,585	...	...	42,289	...	429	1,55,518
	87	Narsinganj	21,901	37,514	...	730	6,325	...	...	22,494	...	90	67,153
		Total	80,355	1,29,025	6,194	2,240	19,910	...	...	64,783	...	519	2,22,671
Mymensingh	88	Nasirabad	22,653	3,368	1,220	1,315	...	11,211	...	10,031	9,060	183	36,388
	89	Muktagacha	387	9	597	88	...	...	...	1,918	4,477	38	7,035
	90	Jamalpur	389	398	655	438	...	...	...	2,794	4,996	74	9,355
	91	Sherpur	2,468	36	1,121	82	...	...	...	2,450	4,576	130	8,395
	92	Kishorganj	324	276	204	135	...	...	...	1,328	4,562	...	6,505
	93	Bazitpur	371	44	31	...	...	...	...	687	2,602	14	3,378
	94	Netrakona	399	322	59	108	...	...	...	2,260	4,017	53	6,819
	95	Tangail	1,471	307	105	81	780	...	...	2,289	5,352	55	9,059
		Total	28,962	4,850	3,902	2,245	780	11,211	...	23,757	39,642	547	86,934
Faridpur	96	Faridpur	5,315	1,685	242	124	90	...	...	5,254	5,823	95	13,313
	97	Madaripur	2,240	561	...	1,068	1,280	...	...	1,894	4,875	32	9,710
		Total	7,555	2,246	242	1,192	1,370	...	...	7,148	10,698	127	23,023
Backerganje	98	Barisal	4,053	3,602	452	166	1,850	...	...	11,828	10,469	87	28,454
	99	Nalchiti	431	48	...	20	85	...	...	...	2,350	3	2,506
	100	Jhalokati	3,759	24	...	1,102	300	...	...	2,095	4,222	2	7,745
	101	Pirojpur	701	143	...	...	...	...	...	1,550	4,350	202	6,745
	102	Patuakhali	501	328	...	...	676	...	...	...	2,661	25	3,690
		Total	9,495	4,145	452	1,288	2,911	...	...	15,473	24,552	319	49,140
		Divisional Total	1,26,367	1,40,266	10,790	6,965	24,971	11,211	...	1,11,161	74,892	1,512	3,81,768
CHITTAGONG DIVISION.													
Tippera	103	Comilla	2,293	2,181	1,656	300	2,550	...	...	7,328	9,416	101	23,532
	104	Brahmanbaria	2,301	213	40	...	300	...	...	...	6,108	4	6,665
	105	Chandpur	2,517	8,324	...	...	3,972	...	...	1,606	...	71	13,973
		Total	7,611	10,718	1,696	300	6,822	...	...	8,934	15,524	176	44,170
Noakhali	106	Noakhali	2,804	921	801	336	...	...	...	5,223	3,187	14	10,482
Chittagong	107	Chittagong	2,373	19,734	4,201	659	4,250	...	...	11,504	...	378	40,726
	108	Cox's Bazar	905	518	...	...	1,803	...	...	...	1,381	8	3,710
		Total	3,278	20,252	4,201	659	6,053	...	...	11,504	1,381	386	44,436
		Divisional Total	13,693	31,891	6,698	1,295	12,875	...	...	25,661	20,092	576	99,088
PATNA DIVISION.													
Patna	109	Patna	13,676	83,259	13,499	5,024	16,041	...	...	21,084	...	216	1,39,123
	110	Barh	2,454	...	742	337	...	...	...	...	7,546	241	8,866
	111	Bihar	2,468	...	857	945	650	...	...	6,042	18,015	315	27,824
	112	Dinapore	6,504	10,843	3,646	317	...	...	...	3,168	...	47	18,021
		Total	25,102	94,102	18,744	6,623	16,691	...	...	30,294	26,561	819	1,93,834
Gaya	113	Gaya	27,178	49,717	8,920	966	...	...	...	23,270	...	560	83,433
	114	Tikari	1,195	5,478	319	138	...	...	...	...	...	96	6,031
	115	Daudnagar	865*	203	184	194	600	...	...	...	2,320	...	3,501
		Total	29,238	55,398	9,423	1,298	600	...	...	23,270	2,320	656	92,965
Shahabad	116	Arrah	1,508	2,440	4,850	671	...	11,140	...	1,329	20,600	137	41,167
	117	Jagadispur	1,828	...	759	58	...	...	...	...	3,947	12	4,776
	118	Buxar	3,544	327	446	193	...	...	...	836	6,338	55	8,195
	119	Dumraon	1,067	75	579	237	...	...	...	...	6,509	...	7,400
	120	Bhabhua	748	167	79	137	...	...	...	...	2,094	3	2,480
	121	Sasaram	4,172	753	289	205	...	...	...	...	6,754	49	8,050
		Total	12,867	3,762	7,002	1,501	...	11,140	...	2,165	46,242	256	72,068

* Corrected

6							7						
Realisations under special Acts—							Revenue derived from Municipal Property and Powers apart from Taxation.						
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenues from educational institutions.	Fees and revenues from medical institutions.	Fees and revenues from markets and slaughter-houses.	Fees and revenues from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
602	888	44	...	...	...	1,534	3,884	108	2,951	...	...	115	...
451	...	4	...	...	...	455	619	272	194	...	...	1,676	...
1,053	888	48	...	...	...	1,989	4,503	380	3,145	...	...	1,791	...
2,158	236	20	...	...	...	2,414	329	...	146	...	...	...	...
227	...	8	...	...	...	235	...	...	13	...	...	...	...
365	...	6	...	...	...	371	105	18	...	...	...	...	...
831	...	30	...	...	...	861	...	40	23	...	...	...	...
324	...	47	...	...	...	371	108	...	...	...	5	25	...
351	...	49	...	...	27	427	...	...	...	...	...	...	...
670	...	17	...	...	...	687	4	...	...	...	...	...	...
436	29	...	...	...	...	465	...	30	39	...	...	...	...
5,362	265	177	...	...	27	5,831	546	88	221	...	5	25	...
167	77	29	...	...	3	276	16	13	...	...	...	35	...
297	...	77	...	...	...	374	...	...	...	...	...	789	...
464	77	106	...	...	3	650	16	13	...	...	...	824	...
356	57	4	...	...	...	417	320	90	...	...	...	3	...
45	...	...	...	...	...	45	...	3	...	...	...	...	...
67	...	...	...	...	...	67	...	...	15	...	...	...	...
92	...	3	...	...	...	95	5	31	16	...	...	425	...
99	...	1	...	...	...	100	...	...	...	...	...	...	...
659	57	8	...	...	...	724	325	124	31	...	...	428	...
7,538	1,287	339	...	...	30	9,194	5,390	605	3,397	...	5	3,068	...
590	212	52	...	...	...	854	25	...	266	...	...	48	...
461	...	11	...	...	...	472	235	59	...	...	...	...	...
191	...	...	...	...	...	191	144	3	...	...	...	25	...
1,242	212	63	...	...	...	1,517	404	62	266	...	...	73	...
202	...	9	...	...	...	211	13	537	3	...	...	47	...
820	422	11	...	...	...	1,253	427	99	...	7,293	...	2,164	...
276	...	60	...	...	...	336	...	1	...	...	845	266	...
1,096	422	71	...	...	...	1,589	427	100	...	7,293	845	2,430	...
2,540	634	143	...	...	...	3,317	844	699	269	7,293	845	2,550	...
455	722	105	...	...	2,450	3,732	1,178	599	78	...	86	970	...
375	...	11	...	...	...	386	...	...	...	...	...	105	...
300	...	84	...	...	...	384	382	32	...	...	...	179	...
39	...	6	...	...	...	45	...	...	...	...	...	...	...
1,169	722	206	...	...	2,450	4,547	1,560	631	78	...	86	1,254	...
931	538	28	...	...	...	1,497	1,223	94	...	...	618	5,061	...
231	...	8	...	...	...	239	89	...	...	...	...	57	...
360	...	10	...	...	...	370	...	40	...	...	...	...	...
1,522	538	46	...	...	...	2,106	1,312	134	...	...	618	5,118	...
304	154	62	...	...	...	520	417	18	5	...	...	3,630	...
116	...	13	...	...	...	129	...	...	...	...	...	...	...
170	7	5	...	...	...	182	10	...	83	...	...	40	...
178	...	5	...	...	...	183	...	...	56	...	...	...	...
445	...	5	...	...	...	450	45	9	45	...	8	42	...
949	...	6	...	...	...	955	527	...	326	...	...	4,503	...
2,162	161	96	...	...	...	2,419	999	27	515	...	8	8,215	...

figure.

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for General and Special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments—			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,241	7,945	859	1,055	...	6,176	25,334	...	...	...	...	...	250	...	...	...	250
...	13	264	...	...	...	3,038	1,500	...	94	...	...	12	...	...	763	2,369
2,241	7,958	1,123	1,055	...	6,176	28,372	1,500	...	94	...	...	262	...	...	763	2,619
...	...	161	...	...	524	1,160	5,000	...	...	...	...	927	166	...	9,808	15,901
...	...	81	...	...	...	94	...	...	...	...	...	...	...	...	...	...
...	...	116			...	239	...	...	67	...	...	200	...	...	1,159	1,426
...	...	57	...	...	...	120	...	...	...	...	...	285	...	...	218	503
...	...	103	...	...	...	241	...	...	30	...	...	375	...	...	245	650
...	...	25	...	...	...	25	...	...	...	...	...	220	...	...	189	409
...	...	39	...	...	...	93	...	...	...	...	...	...	800	...	...	800
...	...	70	...	...	...	139	...	...	...	...	...	...	...	...	...	...
...	...	702	...	...	524	2,111	5,000	...	97	...	...	2,007	966	...	11,619	19,689
...	...	120	...	...	...	184	...	...	254	...	...	1,100	200	...	1,991	3,545
...	10	21	...	...	...	820	...	...	...	...	...	672	...	...	354	1,026
...	10	141	...	...	...	1,004	...	...	254	...	...	1,772	200	...	2,345	4,571
...	30	204	...	...	150	797	...	...	436	...	...	1,200	10,025	...	3,216	14,877
...	...	58	...	...	...	61	...	...	...	...	...	200	...	...	91	291
...	...	53	...	...	...	68	...	...	...	...	...	412	...	...	30	442
...	...	81	...	...	...	558	...	...	160	...	...	400	...	...	446	1,006
...	...	76	...	...	...	76	...	...	100	...	...	555	...	...	564	1,219
...	30	472	...	...	150	1,560	...	...	696	...	...	2,767	10,025	...	4,347	17,835
2,241	7,998	2,488	1,055	...	6,850	33,047	6,500	...	1,141	...	...	6,808	11,191	...	19,074	44,714
...	...	61	...	...	...	460	...	...	258	...	...	1,400	...	...	1,045	2,703
...	...	265	...	...	...	559	...	...	60	...	...	200	...	...	148	408
...	...	495	...	...	...	667	...	...	80	...	...	150	1,500	...	119	1,849
...	...	821	...	...	...	1,626	...	...	398	...	...	1,750	1,500	...	1,312	4,960
...	...	58	...	...	...	658	...	...	...	...	...	...	...	...	...	...
...	...	1,023	...	...	...	11,006	...	419	6,000	...	...	...	...	40	...	6,459
...	...	3	...	...	...	1,115	...	...	...	...	...	...	...	...	...	...
...	...	1,026	...	...	...	12,121	...	419	6,000	...	...	...	...	40	...	6,459
...	...	1,905	...	...	...	14,405	...	419	6,398	...	...	1,750	1,500	40	1,312	11,419
...	...	2,163	...	...	...	5,074	22,056	...	...	...	...	9,302	1,118	...	2,975	35,451
...	...	213	...	...	...	318	...	...	...	...	...	600	...	...	163	763
...	...	293	...	...	...	886	...	...	2,000	...	...	500	...	...	...	2,500
...	...	771	...	...	...	771	2,765	...	60	...	...	400	...	...	124	3,349
...	...	3,440	...	...	...	7,049	24,821	...	2,060	...	...	10,802	1,118	...	3,262	42,063
...	118	1,425	...	...	209	8,788	...	...	...	4,160	...	8,333	112	...	83	12,738
...	...	81	...	...	...	227	...	...	...	...	...	...	...	...	...	...
...	14	53	...	...	...	107	...	...	165	...	...	295	...	...	...	460
...	172	1,559	...	...	209	9,122	...	...	165	4,160	...	8,678	112	...	83	13,198
...	...	145	...	...	227	4,442	...	...	2,300	...	...	3,500	...	...	821	6,621
...	...	22	...	...	...	22	...	...	...	...	...	1,500	...	...	48	1,548
...	...	62	...	...	...	195	...	...	550	...	...	300	...	...	...	850
...	...	76	...	...	...	132	...	...	...	...	...	...	...	...	...	...
...	...	29	...	...	...	178	...	...	50	...	...	619	...	...	353	1,013
...	...	102	...	...	...	5,461	...	...	...	...	...	540	...	...	1,656	2,196
...	...	439	...	...	227	10,430	...	...	2,900	...	...	6,450	...	...	2,878	12,228

in Bengal during the year ending 31st March 1904.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
3,405	2,107	5,512	...	...	...	...	180	25,123	1,345	26,648	2,14,796	2,73,250	1 11 5	2 5 11	
258	376	634	...	...	...	...	...	621	1,870	2,491	76,140	98,041	2 11 10	3 1 9	
3,663	2,483	6,146	...	...	...	...	180	25,744	3,215	29,139	2,90,936	3,71,291	1 14 11	2 8 5	
189	14,861	15,050	...	3,000	...	...	...	650	2,361	6,011	76,924	99,577	2 7 8	5 3 10	
...	34	34	...	...	...	...	...	629	48	677	8,075	8,962	1 3 1	1 5 11	
...	44	44	...	...	...	...	10	565	289	864	12,299	12,688	0 8 5	0 10 11	
578	67	645	...	...	...	...	110	86	...	196	10,720	13,188	0 10 8	0 13 8	
...	28	28	...	...	...	...	...	...	180	180	7,975	8,299	0 6 4	0 7 10	
...	22	22	...	...	...	...	...	205	...	205	4,466	4,837	0 5 4	0 7 1	
...	8	8	...	...	...	...	...	77	133	210	8,617	9,016	0 9 6	0 12 1	
...	116	116	...	...	...	...	...	...	313	313	10,092	11,563	0 8 8	0 9 8	
767	15,180	15,947	...	3,000	...	...	120	2,212	3,324	8,656	1,39,168	1,68,130	0 13 2	1 5 1	
251	609	860	...	...	...	...	...	600	187	787	18,965	24,280	1 2 3	1 10 0	
...	45	45	...	...	...	...	...	...	188	188	12,163	14,403	0 8 10	0 11 1	
251	654	905	...	...	...	...	...	600	375	975	31,128	38,683	0 12 8	1 11 0	
335	1,552	1,887	...	...	...	...	...	786	104	890	47,322	51,375	1 7 11	2 7 10	
...	7	7	...	...	...	...	10	220	10	240	3,150	3,631	1 1 10	1 6 6	
168	42	210	...	...	...	...	...	...	298	298	8,830	12,589	1 7 8	1 10 11	
...	55	55	...	...	...	...	...	...	106	106	8,565	9,266	0 7 7	0 9 8	
...	21	21	...	...	...	...	...	...	...	...	5,106	5,607	0 11 9	1 0 3	
503	1,677	2,180	...	...	...	...	10	1,006	518	1,534	72,973	82,468	1 1 3	1 9 7	
5,184	19,994	25,178	...	3,000	...	...	310	29,562	7,432	40,304	5,34,205	6,60,572	1 4 8	1 12 1	
24	445	469	...	...	...	...	...	1,341	237	1,578	29,536	31,829	1 3 8	1 8 8	
...	66	66	...	...	...	...	...	624	200	824	8,994	11,795	0 5 4	0 7 3	
...	32	32	...	...	...	...	...	...	237	237	16,949	19,466	1 6 2	1 13 0	
24	543	567	...	...	...	...	...	1,965	674	2,639	55,479	63,090	0 14 7	1 2 3	
...	24	24	...	...	...	...	65	520	84	669	12,044	14,848	1 9 10	1 13 6	
78	390	468	...	...	...	2,310	...	4,952	1,464	8,726	68,638	71,011	1 13 5	3 1 7	
...	41	41	...	...	...	...	...	142	...	142	5,344	6,249	0 15 5	1 6 3	
78	431	509	...	...	...	2,310	...	5,094	1,464	8,868	73,982	77,260	1 11 4	2 13 7	
102	998	1,100	...	...	...	2,310	65	7,579	2,222	12,176	1,41,505	1,55,198	1 3 7	1 12 0	
465	853	1,318	...	...	...	...	...	6,011	2,159	8,170	1,92,868	2,06,544	0 14 5	1 4 1	The balance in column 2 includes Rs. 2,321 on account of new Hospital Building Fund.
3	32	35	...	...	...	...	...	...	47	47	10,415	12,869	0 11 8	0 13 9	
6	300	306	...	...	...	...	...	...	569	569	32,469	34,937	0 9 11	0 11 6	
...	47	47	...	...	...	...	...	4,390	275	4,665	26,898	33,402	0 12 7	1 2 9	
474	1,232	1,706	...	...	...	...	...	10,401	3,050	13,451	2,62,650	2,87,752	0 13 3	1 2 0	
111	329	440	...	...	...	...	...	5,547	747	6,294	1,13,190	1,40,369	1 2 8	1 9 4	
2	6	8	...	...	...	...	...	107	69	176	6,681	7,876	0 15 0	1 0 8	
...	36	36	...	...	...	...	...	...	150	150	4,624	5,489	0 5 8	0 7 8	
113	371	484	...	...	...	...	...	5,654	966	6,620	1,24,495	1,53,733	1 1 0	1 6 9	
566	265	831	...	...	...	...	...	950	73	1,023	54,604	56,112	0 14 3	1 2 11	
...	139	139	...	...	...	...	...	...	...	...	6,614	8,442	0 6 8	0 9 2	
...	19	19	...	...	...	...	...	50	...	50	9,491	13,035	0 9 4	0 10 10	
...	32	32	...	...	...	...	...	1,836	...	1,836	9,583	10,650	0 6 10	0 8 10	
...	13	13	...	...	...	...	...	419	275	694	4,828	5,576	0 7 0	0 13 7	
...	141	141	...	...	...	...	...	123	199	324	17,127	21,299	0 5 5	0 11 2	
566	609	1,175	...	...	...	...	...	3,380	547	3,927	1,02,247	1,15,114	0 9 9	0 13 10	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
PATNA DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran	122	Chapra ...	14,761	29,901	3,504	807	1,067	...	...	...	...	177	35,456
	123	Revelganj ...	242	3,662	626	98	5,233	...	...	...	...	17	9,636
	124	Siwan ...	9,163	...	793	310	...	...	...	...	7,098	30	8,231
		Total ...	24,166	33,563	4,923	1,215	6,300	...	...	...	7,098	224	53,323
Champaran ...	125	Motihari ...	2,946	6,497	814	250	...	...	...	...	...	13	9,574
	126	Bettiah ...	4,313	796	1,450	328	...	...	...	...	12,904	144	15,624
		Total ...	7,259	9,295	2,264	578	...	...	...	...	12,904	157	25,198
Muzaffarpur ...	127	Muzaffarpur ...	27,119	30,243	3,160	292	12,631	...	...	16,445	...	99	63,060
	128	Hajipur ...	9,625	8,333	687	244	...	...	...	...	...	95	9,359
	129	Lalganj ...	1,228	4,784	340	123	...	...	...	...	...	95	5,342
	130	Sitamarhi ...	2,762	412	591	874	...	...	...	...	6,207	61	7,645
		Total ...	40,734	43,772	4,778	1,033	12,631	...	...	16,445	6,207	350	85,406
Darbhanga	131	Darbhanga ...	2,882	11,349	5,706	805	...	...	...	2,034	23,430	659	43,983
	132	Madhubani ...	2,211	345	1,271	274	...	...	...	...	6,551	42	8,483
	133	Koserha ...	180	48	676	88	...	...	...	...	2,851	29	3,692
	134	Samastipur ..	1,635	453	756	521	...	...	...	...	4,239	65	5,834
		Total ...	6,908	12,195	8,409	1,488	...	...	...	2,034	37,071	795	61,992
		Divisional Total ...	1,46,274	2,52,087	55,543	13,736	36,412	11,140	...	74,208	1,38,403	3,257	5,84,786
BHAGALPUR DIVISION.													
Monghyr	135	Monghyr ...	13,564	22,794	3,064	545	13,000	...	...	9,850	...	355	49,608
	136	Jamalpur ...	512	14,931	388	131	...	...	...	6,888	...	115	22,953
		Total ...	14,076	37,725	3,952	676	13,000	...	...	16,738	...	470	72,561
Bhagalpur	137	Bhagalpur ...	4,050	31,977	10,211	660	11,050	21,242	...	11,542	...	266	86,948
	138	Colgong ...	1,964	158	859	166	...	...	...	...	3,171	67	4,421
		Total ...	6,014	32,135	11,070	826	11,050	21,242	...	11,542	3,171	333	91,369
Purnea	139	Purnea ...	3,201	13,792	2,933	147	...	...	...	4,797	...	168	21,837
	140	Kishanganj ...	1,547	232	599	220	...	...	...	...	3,169	89	4,309
		Total ...	4,748	14,024	3,532	367	...	...	...	4,797	3,169	257	26,140
Malda	141	English Bazar ...	5,697	951	1,064	4	623	...	...	4,454	5,438	84	12,618
	142	Old Malda ...	1,741	168	...	...	...	...	...	...	2,198	7	2,373
	143	Nawabganj ...	...	51	...	...	...	...	...	...	2,485	16	2,552
		Total ...	7,438	1,170	1,064	4	623	...	...	4,454	10,121	107	17,543
Santhal Parganas	144	Deoghar ...	5,172	1,359	613	348	...	...	...	2,703	4,057	58	9,138
	145	Sahibganj ...	1,674	8,290	1,517	489	...	...	...	4,145	...	30	14,471
	146	Dumka	624	2,937	712	...	...	...	...	364	...	416	4,429
		Total ...	7,470	12,586	2,842	837	...	...	...	7,212	4,057	504	28,038
		Divisional Total	39,746	97,640	22,460	2,710	24,673	21,242	...	44,743	20,518	1,671	2,35,657
ORISSA DIVISION.													
Cuttack	147	Cuttack ...	5,078	1,526	3,703	859	9,270	...	...	10,447	18,057	304	44,166
	148	Jajpur ...	503	150	127	...	...	...	...	800	4,884	53	6,014
	149	Kendrapara ...	2,747	295	670	155	441	...	...	...	6,664	147	8,372
		Total ...	8,328	1,971	4,500	1,014	9,711	...	...	11,247	29,605	504	58,552
Balasore	150	Balasore ...	152	1,108	1,569	103	...	...	...	2,061	8,310	110	13,260
Puri	151	Puri	7,334	18,774	2,595	266	...	...	...	11,919	...	980	34,534
		Divisiona Total ...	15,814	21,853	8,664	1,383	9,711	...	...	25,227	37,915	1,594	1,06,346

6							7						
Realizations under Special Acts.							Revenue derived from Municipal property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
361	356	137	...	...	...	854	672	407	23	365	...	1,366	...
85	...	13	...	...	...	98	101	3	4	...	...	...	...
260	...	15	...	...	...	275	70	...	7	...	...	686	...
706	356	165	...	...	...	1,227	843	410	34	365	...	2,052	...
292	...	10	...	...	...	302	72	236	128	561	...	2,954	...
587	...	44	...	...	...	631	...	...	...	...	...	301	...
879	...	54	...	...	...	933	72	236	128	561	...	3,255	...
528	316	105	...	...	...	949	1,006	...	...	...	352	324	83
139	...	42	...	...	...	181	193	115	...	...	...	287	...
191	...	37	...	...	...	228	1	...	2	...	...	225	...
138	...	24	...	...	...	162	...	...	14	...	...	210	...
996	316	208	...	...	...	1,520	1,200	115	16	...	352	1,046	83
532	58	40	...	...	...	630	192	2	45	...	...	2,146	...
221	...	24	...	...	...	245	121	...	...	...	...	4,102	...
64	...	20	...	...	...	84	7	...	...	...	5	129	...
116	...	8	...	...	...	124	19	...	...	304	...	539	...
933	58	92	...	...	...	1,083	339	2	45	304	5	6,978	...
8,367	2,151	867	...	...	2,450	13,835	6,325	1,555	816	1,230	1,069	27,918	83
792	278	1	...	...	...	1,071	17	1,041	278	...	328	1,752	...
432	...	15	...	...	...	447	17	15	...	...	...	...	...
1,224	278	16	...	...	...	1,518	34	1,056	278	...	328	1,752	...
640	367	35	...	...	768	1,810	717	499	14	...	1,837	278	...
357	...	5	...	...	...	362	29	21	16	...	...	...	...
997	367	40	...	...	768	2,172	746	520	30	...	1,837	278	...
1,163	...	13	...	...	...	1,176	...	...	18	...	1,894	690	...
967	...	5	...	...	2	974	...	...	...	...	58	144	...
2,130	...	18	...	...	2	2,150	...	...	18	...	1,952	834	...
1,164	...	10	...	...	..	1,174	272	122	...	...	92	2,113	
442	...	...	...	...	...	442	...	...	...	...	...	...	...
90	...	...	...	...	...	90	...	...	...	...	...	...	...
1,696	...	10	...	...	...	1,706	272	122	...	...	92	2,113	...
216	...	27	...	...	...	243	...	...	...	...	...	...	...
406	...	10	...	...	...	416	27	...	...	...	...	1,984	...
395	...	...	...	...	...	395	...	45	...	...	...	...	...
1,017	...	37	...	...	...	1,054	27	45	...	...	...	1,984	...
7,064	645	121	...	...	770	8,600	1,079	1,743	326	...	4,209	8,961	...
835	337	74	...	...	...	1,246	1,064	...	369	33	77	1,010	...
432	...	...	...	...	...	432	...	2	...	...	...	...	...
233	...	...	...	...	...	233	100	143	1	...	...	192	...
1,500	337	74	...	...	...	1,911	1,164	145	370	33	77	1,202	...
425	...	...	...	...	...	425	81	25	...	...	...	279	...
466	120	25	...	...	...	611	4,323	...	480	...	...	514	...
2,391	457	99	...	...	...	2,947	5,568	170	850	33	77	1,995	...

7(a)							8								
Revenue derived from Municipal property and powers apart from taxation—*concld.*							Grants and Contributions (for general and special purposes).								
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest on investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghat's and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	620	4,050	87	622	8,212	5,000	...	167	...	...	3,050	...	...	1,817	10,034
2	...	66	...	...	...	176	...	...	...	...	...	...	...	...	180	180
...	...	164	...	...	...	927	...	...	...	...	...	335	...	...	459	794
2	...	850	4,050	87	622	9,315	5,000	...	167	...	...	3,385	...	...	2,456	11,008
...	...	35	...	...	35	4,021	...	...	...	...	...	2,400	...	...	1,405	3,805
68	1	143	...	...	...	513	...	...	150	...	...	2,400	...	...	1,737	4,287
68	1	178	...	...	35	4,534	...	...	150	...	...	4,800	...	...	3,142	8,092
...	...	243	279	...	1,103	3,390	...	...	...	...	...	3,000	...	...	324	3,324
22	...	117	...	...	...	734	...	...	...	...	...	780	...	...	1,024	1,804
...	13	102	...	...	...	343	...	...	...	...	...	...	...	...	...	...
...	...	280	...	...	70	574	...	...	75	...	...	600	...	...	1,214	1,889
22	13	742	279	...	1,173	5,041	...	...	75	...	...	4,380	...	...	2,562	7,017
...	...	757	...	...	...	3,142	...	...	150	...	...	2,400	...	...	286	2,836
...	...	162	...	...	70	4,517	...	...	50	...	...	600	...	...	943	1,593
...	...	50	...	...	...	191	...	...	...	...	...	1,300	...	...	709	2,009
...	...	99	...	...	...	961	...	...	50	...	240	300	500	780	684	2,554
...	...	1,066	...	...	70	8,811	...	...	250	...	240	4,600	500	780	2,622	8,992
92	186	8,276	4,329	87	2,336	54,302	29,821	...	5,767	4,160	240	43,095	1,730	780	17,005	1,02,598
13	...	787	...	...	2,496	6,712	3,300	...	3,400	...	...	2,790	...	58	2,146	11,694
...	...	114	...	...	...	146	...	...	...	...	...	...	...	...	...	...
13	...	901	...	...	2,496	6,858	3,300	...	3,400	...	...	2,790	...	58	2,146	11,694
...	4,298	971	...	...	95	8,709	5,000	...	189	5,000	...	600	3,598	...	2,483	16,870
...	...	66	...	...	...	132	...	...	...	...	...	150	...	...	175	325
...	4,298	1,037	...	...	95	8,841	5,000	...	189	5,000	...	750	3,598	...	2,658	17,195
...	...	394	...	...	...	2,996	...	...	250	...	...	1,000	...	...	...	1,250
...	...	28	...	...	...	230	...	...	...	...	...	...	...	...	6,352	6,352
...	...	422	...	...	...	3,226	...	...	250	...	...	1,000	...	...	6,352	7,602
...	12	393	...	...	...	3,004	...	...	220	...	...	1,300	...	...	281	1,801
...	...	81	...	...	17	98	...	...	...	...	...	120	...	...	185	305
...	...	45	...	...	...	45	...	...	...	...	...	...	...	...	...	...
...	12	519	...	...	17	3,147	...	...	220	...	...	1,420	...	...	466	2,106
...	...	450	...	...	105	555	...	...	...	300	...	...	240	...	1,130	1,670
...	...	461	...	...	...	2,472	...	...	...	...	...	...	...	...	2	2
...	...	45	...	...	...	90	...	...	...	...	...	...	...	...	3,076	3,076
...	...	956	...	...	105	3,117	...	...	...	300	...	...	240	...	4,208	4,748
13	4,310	3,335	...	...	2,713	25,189	8,300	...	4,059	5,300	...	5,960	3,838	58	15,830	43,345
...	...	757	...	...	...	3,310	...	...	...	200	...	...	...	...	...	200
...	...	81	...	...	...	83	...	...	155	300	...	...	...	...	157	612
...	35	222	...	...	...	693	...	...	340	...	...	326	...	...	909	1,575
...	35	1,060	...	...	...	4,086	...	...	495	500	...	326	...	...	1,066	2,387
...	...	345	...	...	73	803	...	...	...	...	...	2,049	...	...	674	2,723
...	...	576	...	...	...	5,893	5,000	...	275	4,176	...	4,465	1,500	...	226	15,642
...	35	1,981	...	...	73	10,782	5,000	...	770	4,676	...	6,840	1,500	...	1,966	20,752

in Bengal during the year ending 31st March 1904—continued.

9			10								11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans— From Government.	Loans— Realized in the market from private individuals.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
14	2,214	2,228	...	...	...	...	...	1,047	1,029	2,076	58,860	73,621	0 12 4	1 4 6	
...	25	25	...	...	...	...	...	476	...	476	10,591	10,833	0 15 9	1 1 11	
...	88	88	...	...	...	...	...	626	16	642	10,957	20,120	0 8 4	0 11 2	
14	2,327	2,341	...	...	...	...	...	2,149	1,045	3,194	80,408	1,04,574	0 12 0	1 2 0	
37	111	148	...	...	...	...	...	2,835	865	3,700	21,550	24,496	0 11 1	1 9 1	
...	16	16	...	...	...	...	...	1,720	...	1,720	22,791	27,104	0 10 1	0 14 9	
37	127	164	...	...	...	...	...	4,555	865	5,420	44,341	51,600	0 10 5	1 2 5	
410	314	724	...	...	...	...	...	9,949	1,163	11,112	82,559	1,05,678	1 6 1	1 12 11	
...	27	27	...	...	...	...	...	435	567	1,002	13,107	22,732	0 6 11	0 9 9	
1	8	9	...	...	...	...	...	325	283	608	6,530	7,768	0 7 5	0 9 1	
...	75	75	...	...	...	...	...	1,687	91	1,778	12,123	14,885	0 12 10	1 4 4	
411	424	835	...	...	...	...	...	12,396	2,104	14,500	1,14,319	1,55,053	0 15 6	1 4 9	
132	379	511	...	...	...	...	...	2,458	781	3,239	54,841	57,223	0 10 7	0 13 1	
...	531	531	...	...	...	...	...	2,812	...	2,812	18,181	20,392	0 10 6	1 6 6	
...	25	25	...	...	...	...	...	513	57	570	6,571	6,751	0 5 9	0 10 3	
...	23	23	...	...	...	...	...	...	...	...	9,496	11,131	0 10 3	1 0 8	
132	958	1,090	...	...	...	...	...	5,783	838	6,621	88,589	95,497	0 10 1	0 14 5	
1,747	6,048	7,795	...	...	...	...	...	44,318	9,415	53,733	8,17,049	9,63,323	0 12 9	1 1 9	
653	2,057	2,710	...	...	...	...	...	732	793	1,525	73,320	86,884	0 15 9	1 7 5	
54	1,127	1,181	...	...	...	...	...	225	100	325	25,052	25,564	1 6 6	1 8 7	
707	3,184	3,891	...	...	...	...	...	957	893	1,850	98,372	1,12,448	1 1 5	1 7 8	
6	315	321	...	...	...	...	...	11,396	3,241	14,637	1,29,295	1,33,345	1 2 4	1 11 3	
5	79	84	...	...	...	...	...	123	96	219	5,543	7,507	0 13 2	1 0 6	
11	394	405	...	...	...	...	...	11,519	3,337	14,856	1,34,838	1,40,852	1 2 0	1 10 7	
...	201	201	...	6,000	...	...	...	616	1,194	7,810	35,270	38,471	1 8 11	2 8 3	
...	30	30	...	...	...	...	...	...	235	235	12,130	13,677	0 8 11	1 9 3	
...	231	231	...	6,000	...	...	...	616	1,429	8,045	47,400	52,148	1 3 3	2 2 11	
12	100	112	...	...	...	...	100	175	256	531	19,240	24,937	0 14 9	1 6 6	
...	43	43	...	...	...	...	...	160	...	160	3,421	5,162	0 10 1	0 14 7	
...	...	...	...	...	...	...	...	300	96	396	3,083	3,083	0 3 4	0 4 0	
12	143	155	...	...	...	...	100	635	352	1,087	25,744	33,182	0 9 5	0 13 10	
...	200	200	...	...	...	...	...	...	...	...	11,806	16,978	1 4 9	1 10 11	
89	243	332	...	...	...	...	...	2,407	830	3,237	20,930	22,604	1 13 4	2 10 5	
...	56	56	674	...	...	...	...	...	...	674	8,720	9,344	0 13 3	1 10 2	* Balance of chaukidari tax made over to the municipality on its establishment.
89	499	588	674	...	...	...	...	2,407	830	3,911	41,456	48,926	1 6 1	2 0 9	
819	4,451	5,270	674	6,000	...	...	100	16,134	6,841	29,749	3,47,810	3,87,556	1 1 2	1 9 4	
	291	326	...	...	...	...	...	2,000	2,580	4,580	53,828	58,906	0 15 2	1 2 6	
...	27	27	...	...	...	...	...	200	189	389	7,557	8,060	0 7 11	0 9 11	
34	45	79	...	...	...	...	...	150	73	223	11,175	13,922	0 8 9	0 11 8	
69	363	432	...	...	...	...	...	2,350	2,842	5,192	72,560	80,888	0 12 8	0 15 8	
66	138	204	...	...	...	...	...	649	...	649	18,064	18,216	0 10 1	0 13 9	
60	895	955	...	...	...	...	50	2,178	1,039	3,267	60,902	68,236	1 1 10	1 15 6	
195	1,396	1,591	...	...	...	...	50	5,177	3,881	9,108	1,51,526	1,67,340	0 13 6	1 3 3	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of the last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	152	Hazaribagh ...	955	532	975	108	...	...	...	4,408	5,034	47	11,104
	153	Chatra ...	1,267	127	492	48	...	...	...	...	3,656	73	4,396
	154	Giridih ...	929	252	1,093	...	...	...	...	...	3,474	9	4,828
		Total ...	3,151	911	2,560	156	...	...	...	4,408	12,164	129	20,328
Ranchi	155	Ranchi ...	62	12,116	1,345	185	...	...	...	9,214	...	332	23,192
	156	Lohardaga ...	1,511	121	102	...	...	...	...	...	2,108	7	2,338
		Total ...	1,573	12,237	1,447	185	...	...	...	9,214	2,108	339	25,530
Palamau	157	Daltonganj ...	1,537	990	350	125	125	...	...	1,658	2,271	114	5,633
Manbhum	158	Purulia ...	2,007	2,077	396	182	...	...	...	6,141	6,623	222	15,641
	159	Jhalda ...	2,280	63	...	119	...	...	...	...	2,115	42	2,339
	160	Raghunathpur ...	671	114	...	35	...	...	...	190	1,185	8	1,532
		Total ...	4,958	2,254	396	336	...	...	...	6,331	9,923	272	19,512
Singhbhum	161	Chaibasa ...	640	4,935	1,680	64	...	...	...	1,663	...	85	8,377
		Divisional Total	11,859	21,327	6,433	866	125	...	...	23,374	26,466	889	79,380
		GRAND TOTAL ...	8,32,057	12,62,624	2,61,361	64,353	1,45,847	2,85,248	83,998	8,24,749	6,10,695	30,764	35,69,139

6							7						
Realizations under Special Acts.							Revenue derived from Municipal property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands, and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
450	...	6	...	...	...	456	1,093	101	10	...	...	1,366	...
340	...	5	...	...	...	345	...	...	7	...	...	510	...
260	...	...	...	...	...	260	...	...	1	...	...	199	...
1,050	...	11	...	...	...	1,061	1,093	101	18	...	...	2,075	...
383	...	14	...	...	...	397	1,071	...	81	...	...	4,246	...
196	...	16	...	...	...	212	454	...	58	...	...	...	...
579	...	30	...	...	...	609	1,525	...	139	...	...	4,246	...
364	...	15	...	...	...	379	...	19	...	...	...	2,440	...
639	50	2	...	...	...	691	1,325	...	...	...	175	3,559	...
326	...	...	...	...	...	326	450	...	...	...	...	169	...
448	...	...	...	...	...	448	121	...	2	...	3	402	...
1,413	50	2	...	...	...	1,465	1,896	...	2	...	178	4,130	...
464	...	3	...	...	...	467	377	...	...	...	...	...	...
3,870	50	61	...	...	...	3,981	4,891	120	159	...	178	12,891	...
58,927	12,165	2,996	29,589	82	3,251	1,07,010	89,214	14,987	28,666	35,046	14,009	87,967	303

7(a)							8									
Revenue derived from Municipal property and powers apart from taxation—*concld.*							Grants and contributions (for general and special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	118	107	...	...	261	3,056	...	...	180	...	...	1,031	...	...	815	2,026
...	...	56	...	...	...	573	...	...	...	...	...	250	...	...	52	302
...	...	126	...	...	...	326	...	...	...	...	...	...	...	...	...	...
...	118	289	...	...	261	3,955	...	...	180	...	...	1,281	...	...	867	2,328
...	...	298	...	...	...	5,696	...	...	...	...	...	1,500	...	...	1,517	3,017
...	554	40	...	...	...	1,106	...	...	...	...	...	160	...	...	170	330
...	554	338	...	...	...	6,802	...	...	...	...	...	1,660	...	...	1,687	3,347
...	3	45	...	...	...	2,507	...	...	...	...	...	...	...	...	...	...
...	...	264	...	...	...	5,323	...	...	170	...	...	2,072	...	...	860	3,102
...	...	55	...	...	...	674	...	...	...	...	...	120	...	...	54	174
...	...	43	...	...	...	571	...	...	...	...	...	160	...	...	51	211
...	...	362	...	...	...	6,568	...	...	170	...	...	2,352	...	...	965	3,487
...	...	207	199	...	70	853	800	...	320*	...	...	...	...	...	633	1,753
...	676	1,241	199	...	331	20,685	800	...	670	...	...	5,293	...	...	4,152	10,915
11,598	26,017	54,631	11,669	1,935	15,921	3,91,868	63,096	3,787	24,391	18,215	240	90,753	31,939	1,264	1,16,238	3,49,923

in Bengal during the year ending 31st March 1904—concluded.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	33	33	...	...	...	...	...	25	467	492	17,167	18,122	0 11 3	1 1 4	
...	76	76	...	...	...	...	...	113	164	277	5,969	7,236	0 6 7	0 9 0	
...	13	13	...	...	...	...	...	25	110	135	5,562	6,491	0 8 2	0 9 5	
...	122	122	...	...	...	...	...	163	741	904	28,698	31,849	0 9 0	0 12 10	
...	390	390	...	...	...	...	...	1,503	1,155	2,658	35,350	35,412	0 15 7	1 7 9	
...	36	36	...	...	...	...	...	400	...	400	4,422	5,933	0 6 1	0 11 6	
...	426	426	...	...	...	...	...	1,903	1,155	3,058	39,772	41,345	1 5 8	2 3 3	
...	46	46	...	...	...	...	...	2,061	984	3,045	11,610	13,147	1 2 2	2 7 7	*Memorandum of investment vide Municipal circular No. 13M. dated the 13th February 1897,* Description of securities. — Nominal amount. Rs. Government security on account of Chaibasa Charitable Dispensary ... ... 2,000 Fort Fund Debentures ... ... 400 Calcutta Municipal Debentures 4,200
...	100	100	...	...	...	...	...	772	*886	1,658	26,515	28,522	0 14 5	1 8 6	
...	15	15	...	...	...	...	...	...	182	182	3,710	5,990	0 7 3	0 12 1	
...	10	10	...	...	...	...	...	500	...	500	3,272	3,943	0 5 10	0 12 6	
...	125	125	...	...	...	...	...	1,272	1,068	2,340	33,497	38,455	0 11 10	1 4 4	
...	68	68	...	...	...	...	...	166	...	166	11,684	12,324	0 15 5	1 5 7	
...	787	787	...	...	...	...	...	5,565	3,948	9,513	1,25,261	1,37,120	0 12 0	1 2 11	
21,338	55,638	76,976	2,21,640	2,41,860	...	12,310	1,035	3,79,350	1,47,071	10,03,266	54,98,182	63,30,239	1 3 11	1 14 8	

* Rupees 200 for the indoor ward of the Municipal Charitable Dispensary and Rs. 120 on account of abolition of civil stores and supply of medicines to Government officials.

FORM No. III.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1903-1904.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
		BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	5,430	3,536	...	853	...	...	9,803	127	3,774	...	27	3,928	4,790	15,456	...	1,989
	2	Kalna	593	1,171	...	...	...	...	1,763	51	587	...	62	700	...	130	...	547
	3	Katwa	471	651	...	...	...	...	1,122	1	301	...	2	312	...	...	...	269
	4	Dainhat	420	330	...	...	...	...	750	...	123	...	...	123	...	436	...	184
	5	Raniganj	936	1,021	...	...	...	...	1,957	...	731	...	14	745	...	748	...	2,507
	6	Asansol	1,822	995	...	...	77	...	2,894	...	535	...	16	551	...	...	...	412
		Total	9,671	7,658	...	853	77	...	18,259	179	6,059	...	121	6,359	4,790	16,770	...	5,908
Birbhum	7	Suri	759	636	...	...	...	...	1,395	4	629	...	6	639	...	89	...	560
Bankura	8	Bankura	1,344	651	...	...	...	...	1,995	...	732	84	1	817	...	55	698	531
	9	Vishnupur	578	470	...	38	...	...	1,086	22	500	...	...	522	...	84	200	...
	10	Sonamukhi	497	308	...	...	4	...	809	2	319	6	10	337	...	2	54	...
		Total	2,419	1,429	...	38	4	...	3,890	24	1,551	90	11	1,676	...	141	952	531
Midnapore	11	Midnapore	2,129	3,110	...	...	7	...	5,246	27	1,969	...	38	2,034	...	487	...	2,416
	12	Tamluk	630	501	...	...	...	...	1,131	31	491	57	10	589	...	269	...	249
	13	Ghatal	543	459	...	...	...	...	1,002	...	296	108	6	410	...	300	...	...
	14	Chandrakona	457	448	...	...	...	...	905	...	398	...	...	398	...	133	...	184
	15	Ramjibanpur	260	433	...	...	...	...	693	...	273	...	...	273	...	...	...	192
	16	Khirpai	209	403	...	...	...	...	612	...	134	54	...	188	...	88	...	187
	17	Kharar	314	356	...	...	...	...	670	...	241	88	...	329	...	216	...	100
		Total	4,542	5,710	...	...	7	...	10,259	58	3,802	307	54	4,221	...	1,493	...	3,328
Hooghly	18	Hooghly-Chinsura	4,021	3,195	...	...	19	...	7,236	...	4,468	186	52	4,706	...	58	...	2,852
	19	Serampore	3,966	3,324	...	...	2	...	6,392	120	2,808	240	15	3,183	...	3	1,192	7,621
	20	Uttarpara	1,137	1,223	...	...	...	...	2,360	...	1,093	48	...	1,141	...	...	...	2,746
	21	Baidyabati	1,222	1,718	...	...	...	...	3,050	18	1,670	60	...	1,748	...	...	...	1,184
	22	Bhadreswar	1,034	857	...	...	...	...	1,891	...	854	61	5	920	...	...	...	...
	23	Kotrang	468	331	...	...	...	...	799	...	488	...	...	488	...	...	...	133
	24	Bansbaria	651	369	...	...	...	...	1,020	...	...	...	...	...	...	...	...	286
	25	Arambagh	398	412	...	...	...	...	810	1	320	...	7	328	...	...	...	147
		Total	12,027	11,510	...	...	21	...	23,558	139	11,701	595	79	12,514	...	61	1,192	14,969
Howrah	26	Howrah	23,086	22,420	...	...	5,000	108	53 614	10,194	59,884	24	113	70,215	46,716	50,116	9,932	7,707
	27	Bally	1,601	1,718	...	...	...	...	3,319	...	1,164	180	23	1,367	...	...	513	659
	28	Uluberia	370	237	...	...	...	...	607	85	181	10	...	276	...	...	...	...
		Total	25,057	24,375	...	...	5,000	108	54,540	10,279	61,229	214	136	71,858	46,716	50,116	10,445	8,366
		Divisional Total	54,475	51,318	...	891	5,109	108	1,11,901	10,683	84,971	1,206	407	97,267	51,506	68,670	12,589	33,662
		PRESIDENCY DIVISION.																
24-Parganas	29	Cossipore-Chitpur	6,759	5,142	...	...	2,144	...	14,045	12,813	13,828	...	55	26,696	2,298	21,199	4,936	1,783
	30	Manicktola	2,113	2,253	...	...	...	...	4,366	1,263	4,731	..	...	5,994	109	6,943	230	2,530
	31	Baranagore	1,841	1,816	...	...	...	...	3,657	...	3,474	...	...	3,474	...	316	291	467
	32	Kamarhati	1,091	1,237	...	443	...	...	2,770	...	1,812	...	18	1,830	...	...	...	573
	33	South Suburban	1,203	1,576	...	...	...	...	2,779	...	120	...	...	120	28,750	28	288	303
	34	Tollyganj	1,150	1,061	...	...	...	...	2,211	...	1,163	...	...	1,163	...	65	...	...
	35	Garden Reach	2,452	1,392	...	13	15	...	3,872	2,106	1,736	...	...	3,842	6,425	2,514	...	1,620
	36	Rajpur	672	655	...	...	...	...	1,277	...	715	...	...	715	...	52	7	360
	37	Baruipur	603	413	...	...	...	...	1,016	...	191	...	...	191	...	61	...	253
	38	Jainagar	472	387	...	...	...	...	859	...	772	...	6	778	...	...	...	303
	39	South Dum-Dum	877	650	...	...	...	...	1,527	...	704	...	...	704	500	1,074	...	504
	40	North ditto	585	621	...	...	1	...	1,207	...	68	...	2	70	...	...	...	111
	41	South Barrackpore	647	640	...	...	...	...	1,287	...	...	...	1	1	...	...	...	80
	42	Panihati	596	625	...	...	...	...	1,221	...	126	...	2	128	...	...	...	729
	43	Titaghar	2,778	527	...	2	...	...	3,307	...	1,352	...	...	1,352	64	...	2,155	1,008
	44	North Barrackpore	1,026	1,260	...	...	...	...	2,286	...	...	...	2	2	...	8	...	100
	45	Garulia	759	673	...	...	...	...	1,432	...	236	...	3	239	73	...	...	644
	46	Baraset	689	1,323	...	...	...	...	2,012	...	389	...	2	391	1,157	331	127	496
	47	Naihati	925	829	100	26	...	...	1,880	...	641	...	7	648	...	...	259	10
	48	Halisahar	201	241	...	...	...	...	442	...	199	...	...	199	...	...	...	...
	49	Bhatpara	1,222	1,035	...	80	...	...	2,337	6	1,242	...	...	1,248	152	...	48	847
	50	Goberdanga	382	347	...	...	...	...	729	...	53	...	...	53	...	...	...	878
	51	Basirhat	506	541	...	...	...	...	1,047	...	228	...	9	237	...	184	...	499
	52	Baduria	458	456	...	...	...	...	914	...	121	...	15	136	...	...	...	578
	53	Taki	323	186	...	...	...	...	509	...	...	...	8	8	...	...	...	41
	54	Budge-Budge	1,503	987	...	...	141	...	2,631	...	1,209	...	1	1,210	...	518	...	...
		Total	31,833	26,823	100	563	2,301	...	61,620	16,188	35,110	...	131	51,429	39,528	33,293	8,335	14,717

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,998	10,731	168	232	35	301	...	120	1,786	512	11,374	102	80,144
5,502	194	78	...	1	...	...	...	442	131	2,754	15	9,794
3,607	1,389	63	...	3	...	...	60	...	...	861	...	6,252
1,507	743	66	...	2	...	...	...	156	21	468	7	3,580
6,121	3,549	141	...	194	...	...	60	...	369	3,040	...	15,729
8,658	...	60	3,923	...	...	...	60	...	...	2,571	29	15,713
56,393	16,656	576	4,155	235	301	...	300	2,384	1,033	21,558	153	1,31,212
5,503	4,437	120	63	...	...	...	...	...	136	362	...	11,270
4,685	2,570	123	68	17	...	...	...	315	...	1,463	...	10,525
2,416	848	129	...	24	...	...	...	142	330	1,154	19	5,346
1,396	856	68	...	...	...	...	...	...	...	418	...	2,794
8,497	4,274	320	68	41	...	...	...	457	330	3,035	19	18,665
15,315	11,419	203	107	50	...	10	...	267	311	3,635	10	34,730
3,346	1,196	62	137	...	...	...	...	178	50	391	...	5,878
2,186	2,165	67	...	2	...	...	...	...	83	1,908	...	6,711
741	1,068	65	...	...	...	31	...	...	205	388	2	2,817
387	1,162	48	...	...	...	...	...	...	28	353	...	2,170
323	1,081	38	...	22	...	...	...	36	9	593	...	2,377
1,228	165	52	...	...	...	...	...	30	59	895	8	2,753
24,026	18,256	535	244	74	...	41	...	511	745	8,163	20	57,436
28,485	407	296	...	11	...	...	120	864	98	4,900	28	38,119
18,662	6,609	204	88	6	...	134	90	594	142	4,159	...	39,504
7,105	72	49	...	25	...	29	...	...	...	2,636	...	12,862
7,311	2,117	72	...	5	...	12	...	...	343	4,758	...	15,803
7,223	919	78	...	13	...	...	...	300	...	1,650	...	10,183
1,533	...	46	...	...	...	...	...	...	1	980	...	2,693
1,140	...	76	...	...	...	...	...	266	...	2,447	...	4,215
2,142	1,333	60	...	...	...	...	...	240	50	758	...	4,730
73,601	11,457	851	88	60	...	175	210	2,264	634	23,288	28	1,27,998
1,79,305	17,487	1,158	4,887	308	...	228	540	14,813	1,645	55,140	...	3,89,982
13,214	897	353	...	3	...	50	...	...	...	5,034	...	20,723
707	167	47	...	...	...	...	...	165	...	497	12	1,595
1,93,226	18,551	1,558	4,887	311	...	278	540	14,978	1,645	60,671	12	4,12,300
3,61,246	73,631	3,990	9,505	721	301	494	1,050	20,594	4,523	1,16,077	232	7,58,791
54,250	5,994	723	...	168	...	...	252	5,861	348	15,864	466	1,14,136
23,168	1,780	524	...	...	...	...	...	891	...	15,567	41	51,783
19,638	1,020	160	...	37	...	42	...	270	10,454	6,619	...	39,314
8,015	...	173	127	127	...	73	...	260	...	1,765	22	11,135
4,882	1,988	333	...	...	...	...	...	2,439	...	7,592	51	46,654
5,781	...	291	286	...	...	...	...	402	...	7,253	...	13,988
18,207	1,024	432	...	...	...	...	...	1,775	...	12,734	100	44,831
3,262	1,218	72	...	...	...	...	...	...	1	4,654	2	9,628
1,668	1,220	35	...	...	...	...	...	...	436	1,485	...	5,158
1,685	1,197	48	...	...	...	...	...	120	93	1,254	1	4,701
3,301	989	51	...	12	...	...	...	216	3,297	984	24	10,952
704	769	40	...	2	...	...	...	267	950	1,200	7	4,050
3,469	633	127	...	2	...	...	...	612	...	1,332	9	6,264
2,836	183	56	...	20	...	...	...	120	...	3,307	21	7,272
11,847	298	93	...	8	...	38	...	...	...	2,448	32	17,991
5,486	662	63	76	3	...	...	...	...	2	1,875	...	8,295
6,274	792	43	62	...	...	...	...	216	115	1,117	26	9,362
2,259	1,359	73	165	31	...	146	...	84	115	3,121	6	9,470
5,082	1,100	159	...	63	...	...	...	...	...	1,093	...	7,766
1,607	216	50	...	...	...	...	...	...	...	180	...	2,053
8,238	15	75	...	11	...	...	...	...	12,928	4,237	32	25,683
624	...	30	...	6	...	...	...	...	...	800	...	2,338
939	1,417	62	...	...	...	2	...	...	33	1,255	...	4,391
599	1,196	49	...	...	...	...	...	144	64	1,036	...	3,666
96	180	31	...	2	...	...	...	...	5	654	...	1,009
5,530	1,353	106	...	...	...	...	...	364	175	1,149	6	9,808
1,99,447	26,623	3,909	716	492	...	301	252	14,041	29,016	1,00,575	1,453	4,72,598

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,741	1,056	...	6,797	...	701	4,579	...	1,085	638	507	386	1,401	9,297
...	320	60	380	...	...	...	29	164	10	48	35	1,146	1,432
...	440	...	440	...	...	...	...	92	...	19	10	85	206
...	282	...	282	...	...	...	...	68	...	15	51	79	213
...	638	...	638	...	...	...	...	210	107	43	...	693	1,053
...	202	...	202	60	...	80	...	461	181	72	...	198	992
5,741	2,938	60	8,739	60	701	4,659	29	2,080	936	704	482	3,602	13,193
...	538	60	598	...	...	...	...	92	48	30	...	261	431
...	603	...	603	...	...	...	...	166	15	42	...	128	351
...	718	...	718	...	...	...	...	110	4	18	...	179	311
...	725	...	725	...	...	...	...	95	14	15	...	87	211
...	2,046	...	2,046	...	...	...	...	371	33	75	...	394	873
18,988	887	...	19,875	...	...	...	...	342	415	345	...	643	1,745
...	429	...	429	...	...	...	...	117	20	19	...	13	169
...	916	...	916	...	...	...	...	150	...	17	...	90	257
570	...	...	570	...	...	...	...	120	...	...	...	29	149
...	379	...	379	...	...	...	...	65	15	8	...	8	96
192	...	12	204	...	...	...	...	50	1	...	...	13	64
...	240	...	240	...	...	...	...	100	...	4	...	7	111
19,750	2,851	12	22,613	...	...	...	...	944	451	393	...	803	2,591
...	860	...	860	...	...	...	...	672	514	167	55	928	2,336
...	1,960	...	1,960	27	783	...	...	399	33	183	172	192	1,762
471	...	...	471	...	...	...	...	142	660	...	148	35	985
...	606	...	606	...	...	...	...	245	250	97	152	...	744
...	646	...	646	...	...	...	...	137	28	54	9	187	415
188	...	...	188	...	...	...	...	89	8	...	...	380	477
134	326	...	460	...	...	...	...	125	208	...	58	477	868
...	400	...	400	...	...	...	...	83	...	19	60	...	165
793	4,798	...	5,591	27	783	...	...	1,895	1,701	520	654	2,199	7,752
...	4,694		4,694	...	...	65,621	302	...	1,864	1,270	3,024	22,021	94,102
...	2,000	...	2,000	...	...	...	...	366	576	114	95	621	1,772
...	90	...	90	...	...	...	...	50	12	...	...	3	65
...	6,784	...	6,784	...	...	65,621	302	416	2,452	1,384	3,119	22,645	95,939
26,284	19,965	132	46,371	87	1,484	70,280	331	5,798	5,621	3,106	4,255	29,904	1,20,779
...	2,010	...	2,010	...	...	...	249	1,269	358	215	1,519	4,623	8,238
300	1,018	...	1,318	...	...	3,393	4,828	681	381	117	570	93	10,513
...	813	...	813	...	...	...	2	345	439	58	192	317	1,353
...	324	48	372	...	...	...	282	54	55	30	...	27	448
...	644	...	644	...	...	561	77	255	235	23	...	315	1,466
...	358	...	358	1,030	...	...	...	263	449	...	...	107	619
...	747	...	747	20	...	1,755	...	300	124	83	...	94	2,356
...	251	...	251	...	...	127	...	108	275	21	...	40	571
...	158	...	158	...	...	...	472	74	65	25	...	38	674
...	229	...	229	200	...	...	49	139	265	6	...	83	542
...	300	...	300	...	...	...	...	94	84	38	...	46	262
...	240	...	240	...	...	...	...	64	24	22	...	14	124
...	166	...	166	500	...	90	...	125	537	26	...	170	948
...	373	...	373	275	...	...	...	100	75	13	...	65	253
...	153	...	153	...	...	260	...	182	151	40	...	1,161	1,794
...	569	...	569	...	...	...	5	200	105	28	...	126	464
...	142	...	142	750	...	...	359	166	373	30	250	13	941
...	348	...	348	...	...	100	30	96	26	...	...	147	399
...	192	...	192	186	...	...	...	122	97	31	...	208	708
...	36	...	36	50	...	...	...	60	...	6	...	...	66
...	504	...	504	450	...	...	...	200	51	14	...	125	390
...	94	...	94	...	...	...	...	73	12	10	...	61	156
...	436	...	436	...	...	...	1	105	17	14	...	99	236
...	302	...	302	...	...	...	...	75	...	...	...	193	268
...	173	...	173	...	...	...	...	45	12	...	...	169	217
240	385	...	625	10	...	...	...	128	280	36	...	1,325	1,769
540	10,965	48	11,553	3,471	...	6,786	6,354	5,273	4,490	886	2,531	9,650	35,970

in Bengal during the year ending 31st March 1904—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,09,969	...	...	6,000	...	10,000	...	10,703	6,869	33,572	2,335	1,45,876	
14,069	...	...	...	...	...	...	1,084	277	1,361	2,828	18,258	
8,332	...	...	...	...	...	...	...	366	366	3,303	12,001	
4,918	...	...	...	...	...	10	368	185	563	435	5,916	
20,122	...	...	...	...	...	50	2,359	130	2,539	4,438	27,099	
20,412	...	...	466	...	...	...	...	...	466	1,707	22,585	
1,77,822	...	...	6,466	...	10,000	60	14,514	7,827	38,867	15,046	2,31,735	
14,333	...	...	...	...	...	...	200	275	475	2,622	17,430	
14,291	...	...	...	...	...	100	1,067	355	1,522	6,836	22,649	
7,983	...	...	...	...	...	...	272	32	304	4,754	13,041	
4,876	...	...	...	...	...	...	20	51	71	2,823	7,770	
27,150	...	...	...	...	...	100	1,359	438	1,897	14,413	43,460	
63,630	...	...	...	...	...	...	125	81	206	2,421	66,257	
8,196	...	...	...	...	...	...	400	...	400	1,181	9,777	
9,296	...	...	...	...	...	...	...	...	...	2,415	11,711	
4,839	...	...	...	...	...	25	135	...	160	735	5,734	
3,611	...	...	...	...	...	...	...	33	33	892	4,536	
3,445	...	...	...	...	...	50	825	...	875	801	5,121	
4,103	...	...	...	...	...	...	...	...	...	754	4,857	
97,120	...	...	...	...	...	75	1,485	114	1,674	9,199	1,07,993	
53,257	...	...	...	...	...	...	2,166	1,265	3,431	3,826	60,514	
52,828	...	...	...	...	1,524	...	50	116	1,690	10,770	65,288	
17,619	...	...	...	...	...	...	884	...	884	1,873	20,376	
21,950	1,294	...	...	...	...	50	675	430	2,449	3,594	27,993	
14,055	...	...	...	...	...	...	117	212	329	2,137	16,521	
4,645	...	...	...	...	...	...	20	18	38	2,582	7,265	
6,463	...	...	...	...	...	50	2,310	200	2,560	2,230	11,353	
6,433	...	...	...	...	...	...	...	59	59	849	7,341	
1,77,350	1,294	...	...	...	1,524	100	6,222	2,300	11,440	27,361	2,16,651	
6,09,607	...	...	2,500	...	42,794	...	2,91,682	21,902	3,58,878	2,16,515	11,85,000	
29,181	...	...	...	...	...	...	200	69	269	9,169	38,619	
2,633	...	200	...	...	...	20	...	...	220	294	3,147	
6,41,421	...	200	2,500	...	42,794	20	2,91,882	21,971	3,59,367	2,25,978	12,26,766	
11,35,196	1,294	200	8,966	...	54,318	355	3,15,662	32,925	4,13,720	2,95,119	18,44,035	
1,65,120	...	...	...	...	...	30	5	1,122	1,157	4,536	1,70,813	
73,974	25,000	...	...	...	99,441	...	150	4,749	1,29,340	18,308	2,21,622	
48,611	...	...	...	...	...	...	31	755	786	1,104	50,501	
16,555	...	...	...	...	...	...	4	271	275	1,767	18,597	
51,663	...	...	...	...	499	...	26,293	204	26,996	401	79,060	
19,569	...	...	...	...	...	...	250	...	250	271	20,090	
55,668	...	...	...	...	2,948	...	...	1,155	4,103	9,622	69,393	
12,442	...	...	...	...	220	...	...	...	220	2,754	15,416	
7,197	...	...	...	...	...	...	40	278	318	1,068	8,583	
7,309	...	...	...	...	...	...	3	25	28	854	8,191	
13,745	...	...	...	...	...	...	...	363	363	1,637	15,745	
5,691	...	...	...	...	...	...	200	58	258	194	6,143	
9,166	...	...	...	...	970	...	61	442	1,473	943	11,582	
9,522	...	...	...	...	...	...	42	25	67	1,074	10,663	
24,597	...	...	...	...	320	...	2,325	137	2,782	12,532	39,911	
11,616	1,470	...	...	...	...	...	...	213	1,683	1,900	15,199	
12,866	...	...	...	...	...	75	233	106	414	6,122	19,402	
12,620	...	...	...	...	526	...	...	159	685	1,307	14,612	
11,380	...	...	...	...	...	100	206	92	398	2,724	14,502	
2,846	...	...	...	...	...	50	100	57	207	1,918	4,971	
31,512	...	...	...	...	...	...	...	5	5	27,935	59,452	
3,370	...	...	...	...	...	...	280	24	304	834	4,508	
6,347	...	...	...	...	...	...	...	37	37	457	6,841	
5,286	...	...	...	...	...	...	...	51	51	10	5,347	
1,916	...	...	...	...	...	...	...	19	19	1,063	2,998	
16,053	...	...	...	...	...	...	50	140	190	19,068	35,311	
6,36,641	26,470	...	...	...	1,04,924	255	30,273	10,487	1,72,409	1,20,403	9,29,453	

* Includes expenditure on "Other sanitary arrangements."

FORM No. III.—*Statement showing the expenditure of the Municipalities in the districts*

1	2	3	4						5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.						PUBLIC SAFETY.								
														Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outpost, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
		PRESIDENCY DIVISION—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar	1,867	1,539	...	600	2	...	4,008	...	1,111	...	14	1,125	...	283	...	167
	56	Santipur	1,888	1,586	...	300	28	60	3,862	...	1,491	...	...	1,491	283	50	70	1,673
	57	Ranaghat	691	672	...	500	4	36	1,903	...	415	...	...	415	...	150	...	331
	58	Nadia	500	513	...	600	...	...	1,613	...	474	...	...	474	...	3	...	52
	59	Kushtia	473	448	...	500	...	...	1,421	4	265	...	4	273	...	...	...	52
	60	Kumarkhali	451	371	...	500	...	...	1,322	...	204	...	5	209	...	57	...	8
	61	Meherpur	377	322	...	400	...	...	1,099	10	181	...	...	191	...	231	...	...
	62	Birnagar	316	170	...	450	...	...	936	...	3	...	...	3	...	7	...	235
	63	Chakdah	429	298	...	300	...	...	1,027	...	30	...	...	30	...	1,332	...	139
		Total ...	6,992	5,919	...	4,150	34	96	17,191	14	4,174	...	23	4,211	383	2,113	70	2,657
Murshidabad	64	Berhampore	2,411	1,985	10	...	25	...	4,431	4	2,521	...	12	2,537	13,133	10,561	628	4,587
	65	Murshidabad ...	746	724	34	...	1	...	1,505	3	636	...	5	644	...	54	268	1,556
	66	Azimganj	883	796	2	79	1	...	1,761	26	1,105	...	7	1,138	...	302	...	2,251
	67	Jangipur	660	508	10	...	...	...	1,178	5	464	...	2	471	277	47	199	357
	68	Kandi	565	397	...	...	...	...	962	8	860	...	...	868	...	...	...	200
		Total ...	5,265	4,410	56	79	27	...	9,837	46	5,586	...	26	5,658	13,410	10,964	1,095	8,951
Jessore	69	Jessore	803	1,005	...	...	15	...	1,823	...	977	...	7	984	3,093	548	488	569
	70	Kotechandpur ...	537	311	...	287	...	...	1,135	...	502	...	5	507	...	126	200	43
	71	Maheshpur ...	373	162	...	...	7	...	542	...	60	...	5	65	143	...	...	51
		Total ...	1,713	1,478	...	287	22	...	3,500	...	1,539	...	17	1,556	3,236	674	688	663
Khu'na	72	Khulna	952	719	...	...	...	...	1,671	...	411	...	8	419	...	1,286	359	371
	73	Satkhira	470	371	...	...	...	...	841	3	156	...	...	159	...	39	...	550
	74	Debhatta	287	146	...	5	...	...	438	...	...	...	...	...	...	35	99	94
		Total ...	1,709	1,236	...	5	...	...	2,950	3	567	...	8	578	...	1,360	458	1,015
		Divisional Total ...	47,512	39,866	156	5,084	3,384	96	95,098	16,251	46,976	...	205	63,432	56,557	48,404	10,646	28,003
		RAJSHAHI DIVISION.																
Rajshahi	75	Rampur Boalia ...	1,572	2,093	...	...	1	...	3,668	3	1,336	...	5	1,344	3,032	340	...	121
	76	Nator	889	933	...	...	...	...	1,822	1	874	...	15	890	...	212	...	200
		Total ...	2,461	3,026	...	...	1	...	5,490	4	2,210	...	20	2,234	3,032	552	...	321
Dinajpur	77	Dinajpur	2,366	1,560	...	...	67	...	3,993	10	3,043	66	8	3,127	...	444	3,627	393
Jalpaiguri	78	Jalpaiguri	1,342	881	...	...	...	...	2,223	...	761	...	7	768	37	107	852	1
Darjeeling	79	Darjeeling ...	14,184	7,641	...	428	511	60	22,774	40	26,606	...	28	26,674	91,296	7,070	3,807	1,202
	80	Kurseong	941	865	...	...	...	...	1,806	...	909	...	...	909	934	991	...	108
		Total ...	15,075	8,506	...	428	511	60	24,580	40	27,515	...	28	27,583	92,230	8,061	3,807	1,310
Rangpur	81	Rangpur	1,529	1,261	...	...	1	...	2,791	...	1,770	175	...	1,945	...	701	38	3,106
Bogra	82	Bogra	1,255	577	...	7	...	...	1,839	15	974	...	14	1,003	...	99	...	378
	83	Sherpur	592	574	...	...	...	...	1,166	...	643	...	2	645	...	351	...	182
		Total ...	1,847	1,151	...	7	...	...	3,005	15	1,617	...	16	1,648	...	450	...	560
Pabna	84	Pabna	1,108	1,528	7	325	...	...	2,968	13	1,527	...	7	1,547	...	1,441	...	1,458
	85	Sirajganj	1,082	1,024	...	...	...	...	2,106	...	636	...	14	650	688	...	142	...
		Total ...	2,190	2,552	7	325	...	...	5,074	13	2,163	...	21	2,197	688	1,441	142	1,458
		Divisional Total ...	26,810	18,939	7	760	580	60	47,156	82	39,079	241	100	39,502	95,987	11,756	8,466	7,149

Public Health and Convenience.												
Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,161	5,660	77	...	8	...	1,023	...	735	198	8,733	133	32,178
3,822	1,473	123	...	...	...	87	...	565	268	4,286	10	12,810
5,192	1,073	62	...	...	...	...	...	401	...	1,237	20	8,466
1,598	1,964	60	...	...	...	...	...	465	25	1,459	4	5,630
2,602	1,177	34	...	...	...	...	...	159	3	2,000	...	6,027
1,956	623	40	...	...	...	18	...	143	22	231	4	3,102
406	845	34	...	11	...	3	...	...	5	564	...	2,099
166	483	27	...	...	...	...	...	64	18	294	...	1,294
390	556	38	...	...	...	103	...	...	11	859	...	3,428
31,293	13,854	495	...	19	...	1,234	...	2,532	550	19,663	171	75,034
16,101	8,860	223	16	41	...	...	...	643	...	7,437	60	62,290
4,045	4,533	120	206	11	...	...	...	625	19	3,115	3	14,555
2,420	1,743	126	...	18	...	...	...	1,487	216	1,972	493	11,034
3,340	3,602	121	...	6	...	...	...	240	23	2,311	12	10,535
2,458	627	104	...	...	...	...	...	180	47	1,888	10	5,514
28,364	19,365	694	222	76	...	...	...	3,175	305	16,723	584	1,03,928
5,582	3,659	113	...	14	...	...	...	924	...	2,601	6	17,597
1,844	1,362	75	...	...	...	...	...	177	...	428	...	4,255
306	927	30	...	...	...	...	...	...	69	230	...	1,756
7,732	5,948	218	...	14	...	...	...	1,101	69	3,259	6	23,608
5,495	3,145	81	...	3	...	181	...	360	100	2,500	...	13,881
1,134	1,363	47	...	...	...	21	...	...	207	1,660	7	5,028
88	...	25	...	5	...	...	...	...	49	686	...	1,081
6,717	4,508	153	...	8	...	202	...	360	356	4,846	7	19,990
2,73,553	70,298	5,369	938	609	...	1,737	252	21,209	30,296	1,45,066	2,221	6,95,158
8,414	22,353	168	226	751	...	75	...	907	500	6,375	25	43,287
4,178	2,860	214	...	...	...	...	...	384	...	1,946	...	9,994
12,592	25,213	382	226	751	...	75	...	1,291	500	8,321	25	53,281
11,379	4,872	184	17	...	...	570	...	639	2,253	6,034	53	30,465
9,703	8,094	76	...	...	...	19	...	180	...	1,322	...	20,391
46,643	10,316	562	1,409	1	...	1,037	...	7,605	4,394	14,233	...	1,89,575
5,972	2,153	105	...	60	...	94	...	...	...	26	...	10,443
52,615	12,469	667	1,409	61	...	1,131	...	7,605	4,394	14,259	...	2,00,018
11,573	31,755	193	...	7	...	140	...	360	100	5,001	29	53,003
6,329	2,515	62	...	...	...	...	...	445	2	897	12	10,739
2,397	1,042	65	...	...	...	28	...	167	24	390	24	4,670
8,726	3,557	127	...	...	...	28	...	612	26	1,287	36	15,409
7,638	4,319	140	2,351	2	...	26	...	479	303	4,896	66	23,119
5,105	3,450	143	688	...	...	312	...	491	582	3,148	...	14,749
12,743	7,769	283	3,039	2	...	338	...	970	885	8,044	66	37,865
1,19,331	93,729	1,912	4,691	821	...	3,301	...	11,657	8,158	44,268	209	4,10,435

7				8	9								
Public instruction.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	900	...	900	...	...	983	...	282	20	29	...	204	1,705
5,774	1,050	...	6,824	10	...	...	3	399	130	213	50	373	1,168
...	344	...	344	...	...	102	25	136	53	20	...	222	558
...	295	...	295	...	...	...	155	106	31	15	...	61	368
...	200	...	200	...	...	...	...	69	72	14	...	140	295
...	175	...	175	...	...	...	...	133	326	14	...	55	528
...	169	24	193	...	...	7	...	66	49	6	...	88	216
...	96	...	96	...	...	...	11	28	4	7	...	54	104
...	246	...	246	...	...	...	...	51	8	19	...	13	91
5,774	3,475	24	9,273	10	...	1,092	194	1,270	880	337	50	1,210	5,033
...	600	...	600	...	...	592	12	373	337	133	...	168	1,615
25	476	60	561	...	...	...	...	297	96	28	...	181	596
...	490	...	490	...	...	...	...	200	67	48	...	718	1,033
...	399	...	399	...	...	...	...	236	1	22	...	148	407
...	415	...	415	...	...	...	245	87	33	19	...	20	424
25	2,380	60	2,465	...	...	592	257	1,193	528	250	...	1,235	4,055
...	282	...	282	...	...	...	...	219	66	54	...	86	425
...	240	...	240	...	...	...	...	94	19	14	...	99	226
...	115	...	115	...	...	...	...	60	...	4	...	50	114
...	637	...	637	...	...	...	...	373	85	72	...	235	765
619	297	12	928	...	...	...	...	175	35	29	...	118	357
...	244	...	244	...	...	...	...	136	7	7	...	38	188
...	174	...	174	...	...	29	1	50	30	...	...	...	110
619	715	12	1,346	...	...	29	1	361	72	36	...	146	655
6,958	18,173	144	25,274	3,431	...	6,499	6,806	8,470	6,055	1,581	2,581	12,436	46,473
985	...	60	1,045	...	79	73	22	373	236	98	...	141	4,022
...	382	36	418	...	...	...	...	123	31	60	...	59	273
985	382	96	1,463	...	79	73	22	496	267	158	...	200	1,295
2,588	60	...	2,648	...	175	162	499	400	345	125	...	756	2,402
750	...	...	750	...	...	560	...	77	62	62	...	528	1,289
...	1,200	165	1,365	...	...	19,191	2,375	1,485	982	757	...	1,270	26,060
...	405	8	413	...	...	40	41	...	43	86	...	165	375
...	1,605	173	1,778	...	...	19,231	2,416	1,485	1,025	843	...	1,435	26,435
...	965	110	1,075	16	...	59	...	209	21	84	...	154	527
1,982	237	...	2,219	...	...	...	1	162	22	34	...	96	315
270	96	...	366	...	...	...	57	56	...	37	...	463	613
2,252	333	...	2,585	...	...	...	58	218	22	71	...	559	928
43	949	45	1,037	...	...	...	...	397	166	59	...	461	1,083
...	814	50	864	...	...	156	...	182	63	35	...	395	831
43	1,763	95	1,901	...	...	156	...	579	229	94	...	856	1,914
6,618	5,108	474	12,200	16	254	20,241	2,995	3,464	1,971	1,437	...	4,488	34,850

in Bengal during the year ending 31st March 1904—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities other than for sinking funds.	In Savings Banks.	Payments to sinking funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39,916	...	...	...	...	1,604	...	859	442	2,905	5,221	48,042	
26,165	...	...	...	...	...	...	2,225	141	2,366	5,211	33,742	
11,686	...	...	...	...	525	...	265	25	815	1,355	13,856	
8,380	...	...	...	...	...	...	350	123	473	2,382	11,235	
8,216	...	...	...	...	...	60	30	205	295	2,185	10,696	
5,336	...	...	...	...	...	...	...	56	56	567	5,959	
3,798	...	...	...	...	181	...	28	191	400	249	4,447	
2,433	...	...	...	...	...	...	250	50	300	2,218	4,951	
4,822	...	...	...	...	...	50	...	44	94	576	5,492	
1,10,752	...	...	...	...	2,310	110	4,007	1,277	7,704	19,964	1,38,420	
71,473	...	...	...	...	1,316	...	1,895	1,777*	4,988	4,526	80,987	* Includes annual instalment of Rs. 1,500 for the repayment of a private loan taken temporarily.
17,861	...	...	...	...	...	...	...	751	751	807	19,419	
15,456	...	...	...	...	...	...	140	...	140	1,171	16,767	
12,990	...	...	...	...	...	...	...	1,396	1,396	608	14,994	
8,163	...	...	...	...	...	...	60	...	50	2,003	10,216	
1,25,943	...	...	...	...	1,316	...	2,085	3,924	7,325	9,115	1,42,383	
21,111	...	...	...	...	...	...	...	142	142	1,233	22,486	
6,363	...	...	...	...	...	...	297	156	383	1,017	7,763	
2,592	...	...	...	...	...	...	500	65	505	767	3,924	
30,066	...	...	...	...	...	...	727	363	1,090	3,017	34,173	
17,256	...	...	...	...	...	...	911	368	1,279	4,380	22,915	
6,460	...	...	...	...	...	...	...	...	...	1,225	7,685	
1,805	...	...	...	...	222	...	...	237	459	67	2,329	
25,519	...	...	...	...	222	...	911	605	1,738	5,672	32,929	
9,28,921	26,470	...	...	...	1,08,772	365	38,003	16,656	1,90,266	1,58,171	12,77,358	
60,366	...	...	...	...	475	...	5,670	...	6,145	7,827	64,338	
13,397	...	...	...	...	...	...	572	97	669	5,502	19,568	
63,763	...	...	...	...	475	...	6,242	97	6,814	13,329	83,906	
42,695	...	...	...	...	1,316	100	1,818	903	4,135	4,975	51,805	
25,421	...	...	...	...	815	...	325	...	1,140	17,164	43,725	
2,66,448	...	...	...	...	14,231	...	26,835	6,908	47,974	67,476	3,81,898	
13,946	...	...	...	...	628	...	...	...	628	755	15,329	
2,80,394	...	...	...	...	14,859	...	26,835	6,908	48,602	68,231	3,97,227	
59,357	...	...	...	...	409	25	931	1,056	2,421	11,944	73,722	
16,115	...	...	...	...	...	...	1,425	89	1,514	5,390	23,019	
7,460	...	...	...	...	...	...	...	83	83	3,432	10,975	
23,575	...	...	...	...	...	...	1,425	172	1,597	8,822	33,994	
29,754	...	...	...	...	784	...	585	743	1,328	74	31,156	
19,200	...	...	...	...	...	...	...	57	841	2,161	22,203	
48,954	...	...	...	...	784	...	585	800	2,169	2,235	53,358	
5,44,159	...	...	...	...	18,658	125	38,159	9,936	66,878	1,26,700	7,37,737	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			General Administration and Collection Charges.							Public Safety.					Water-supply.		Drainage.	
Name of District.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca Division.																		
Dacca	86	Dacca	8,301	6,721	...	2,417	339	...	17,748	...	8,535	481	186	9,202	...	16,958	...	3,713
	87	Narainganj	2,793	1,332	...	...	235	...	4,360	...	2,986	129	26	3,141	...	163	2,357	1,057
		Total ...	11,094	8,053	...	2,417	544	...	22,108	...	11,521	610	212	12,343	...	17,121	2,357	4,764
Mymensingh	88	Nasirabad	1,770	592	...	...	...	...	2,662	74	2,111	115	17	2,317	19,759	8,656	1,770	964
	89	Muktagacha... ...	533	566	...	...	...	...	1,099	...	281	55	1	337	...	499	...	201
	90	Jamalpur	591	681	...	...	1	...	1,273	...	491	62	2	555	...	79	47	161
	91	Sherpur	570	508	...	...	...	...	1,078	...	339	49	35	423	1,903	188	...	198
	92	Kishorganj	456	513	...	..	...	...	969	...	450	63	1	514	...	772	40	194
	93	Bazitpur	348	225	...	...	...	...	573	...	...	38	...	38	...	499	...	29
	94	Netrakona	546	541	...	...	...	...	1,087	...	228	62	6	296	...	882	...	106
	95	Tangail	482	416	132	104	...	...	1,134	...	431	128	1	560	...	447	389	22
		Total ...	5,296	4,342	132	104	1	...	9,875	74	4,331	572	63	5,040	21,662	12,022	2,246	1,875
Faridpur	96	Faridpur	830	902	...	...	...	...	1,732	...	1,009	25	20	1,054	2,948	799	...	126
	97	Madaripur	653	617	...	...	52	...	1,322	...	808	53	2	863	917	...	495	...
		Total ...	1,483	1,519	...	...	52	...	3,054	...	1,817	78	22	1,917	3,865	799	495	126
Backergunge	98	Barisal	1,891	1,872	...	..	...	...	3,263	275	1,926	50	5	2,256	...	1,083	73	195
	99	Nalchiti	301	333	...	...	...	...	634	...	303	...	9	312	...	103	...	80
	100	Jhalokati	525	356	...	...	...	...	881	...	831	35	5	871	...	97	...	604
	101	Pirojpur	681	351	...	...	2	...	1,034	...	655	46	2	703	...	190	...	84
	102	Patuakhali	354	191	...	...	...	...	545	...	179	50	5	234	...	267	...	347
		Total ...	3,252	3,103	...	...	2	...	6,357	275	3,894	181	26	4,376	...	1,740	73	1,310
		Divisional Total ...	21,125	17,017	132	2,521	599	...	41,394	349	21,563	1,441	323	23,676	25,527	31,682	5,171	8,075
Chittagong Division.																		
Tippera	103	Comilla	921	1,132	...	...	1	...	2,054	15	1,155	158	31	1,359	...	741	500	936
	104	Brahmanbaria ...	684	570	...	...	...	...	1,254	...	343	69	11	423	...	624	...	208
	105	Chandpur	751	340	...	158	9	...	1,258	...	749	52	47	848	...	581	274	...
		Total ...	2,356	2,042	...	158	10	...	4,566	15	2,247	279	89	2,630	...	1,946	774	1,144
Noakhali	106	Noakhali	775	729	...	...	...	...	1,504	...	480	66	100	646	...	634	...	310
Chittagong	107	Chittagong ...	2,813	3,103	180	96	46	...	6,238	4	1,054	...	1	1,059	...	269	...	407
	108	Cox's Bazar ...	283	457	...	...	...	...	740	...	...	...	...	...	...	163	...	200
		Total ...	3,096	3,560	180	96	46	...	6,978	4	1,054	...	1	1,059	...	432	...	607
		Divisional Total ...	6,227	6,331	180	254	56	...	13,048	19	3,781	345	190	4,335	...	3,012	774	2,061
Patna Division.																		
Patna	109	Patna	9,616	8,207	...	...	24	740	18,587	8	4,983	768	7	5,763	1,653	...	742	9,053
	110	Barh	719	586	...	...	...	...	1,305	...	854	72	...	926	43	...	54	...
	111	Bihar	1,143	1,984	...	...	...	...	3,127	...	661	...	...	661	...	260	271	1,640
	112	Dinapore	1,201	1,013	...	...	...	...	2,214	...	1,699	...	...	1,699	...	29	...	...
		Total ...	12,679	11,790	...	...	24	740	25,233	8	8,194	840	7	9,049	1,726	289	1,067	10,693
Gaya	113	Gaya	5,056	2,941	...	...	8,814	...	16,811	...	3,890	546	3	4,439	...	100	...	2,450
	114	Tikari	847	536	...	...	40	...	1,423	...	428	72	11	511	148	...	394	...
	115	Daudnagar	576	320	...	...	...	...	896	...	...	77	...	77	...	40	...	46
		Total ...	6,479	3,797	...	...	8,854	...	19,130	...	4,318	695	14	5,027	148	140	394	2,496
Shahabad	116	Arrah	1,937	3,530	...	...	22	...	5,489	...	669	180	25	874	...	4,781	...	695
	117	Jagadispur	464	444	...	...	...	...	908	...	45	...	...	45	...	455	687	127
	118	Buxar	468	685	...	...	...	...	1,153	...	772	45	...	817	115	...	134	258
	119	Dumraon	482	780	...	...	...	...	1,262	...	593	54	...	647	...	27	344	245
	120	Bhabhua	307	324	...	...	...	...	631	...	246	19	...	265	...	42	60	44
	121	Sasaram	741	951	...	...	...	...	1,692	...	1,297	...	...	1,297	...	247	...	1,324
		Total ...	4,399	6,714	...	...	22	...	11,135	...	3,622	298	25	3,945	115	5,552	1,225	2,693

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	*Dâk* bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61,375	17,586	618	264	...	...	448	973	1,719	28,469	25,024	584	1,57,731
24,509	3,128	149	766	172	57	151	48	728	43	16,330	37	49,689
85,884	20,714	767	1,030	172	57	599	1,021	2,447	28,512	41,354	621	2,07,420
11,574	14,219	120	...	4	...	...	...	831	13,230	2,649	13	73,789
2,748	205	64	...	...	...	...	...	...	169	1,720	...	5,804
3,066	2,029	69	...	...	...	...	...	387	24	2,736	15	8,613
3,383	1,415	77	...	...	...	4	...	288	38	1,130	7	8,631
1,859	1,469	63	25	3	...	...	...	208	272	894	10	5,809
771	760	60	...	...	...	...	...	60	...	397	...	2,576
2,511	182	61	...	...	...	30	...	...	49	1,478	...	5,209
2,373	...	78	...	...	...	...	...	384	145	2,599	2	6,439
28,283	20,279	592	25	7	...	34	...	2,158	13,927	13,603	47	1,16,766
5,798	3,790	56	...	...	...	67	...	290	209	1,855	...	15,938
2,775	1,707	48	198	...	...	...	...	276	144	3,387	1	9,948
8,573	5,497	104	198	...	...	67	...	566	353	5,242	1	25,886
11,064	7,091	147	...	...	...	50	60	490	174	4,957	81	25,465
287	591	70	...	...	...	10	...	...	...	699	...	1,840
2,751	1,043	...	...	4	...	...	...	254	30	1,397	...	6,180
1,682	2,612	34	324	7	...	24	74	8	...	784	...	5,823
263	1,052	28	...	...	...	...	...	142	124	1,093	...	3,316
16,047	12,389	279	324	11	...	84	134	894	328	8,930	81	42,624
1,38,787	58,879	1,742	1,577	190	57	784	1,155	6,065	43,120	69,129	750	3,92,690
9,281	4,370	49	90	40	...	...	...	1,063	50	4,086	...	21,206
1,426	1,450	63	...	75	...	...	...	300	206	760	...	5,112
2,855	1,091	65	...	...	...	5	...	120	147	6,917	...	12,055
13,562	6,911	177	90	115	...	5	...	1,483	403	11,763	...	38,373
5,998	646	61	...	...	...	...	...	318	96	187	4	8,264
15,497	9,303	239	144	...	...	318	...	1,862	498	6,352	398	35,287
376	1,989	60	170	...	...	...	...	204	...	395	...	3,557
15,873	11,292	299	314	...	...	318	...	2,066	498	6,747	398	38,844
35,433	18,849	537	404	115	...	323	...	3,867	997	18,697	402	85,471
48,476	20,045	985	...	9	...	832	1,205	3,202	(d)7,310	31,215	339	1,25,096
1,479	2,981	58	50	...	...	...	...	240	139	1,693	...	6,737
13,445	4,826	122	16	...	...	...	...	497	70	2,548	...	23,695
7,092	1,966	71	...	3	...	...	...	...	...	1,975	...	11,136
70,492	29,818	1,236	66	12	...	832	1,205	3,939	7,519	37,431	339	1,66,664
42,302	15,659	349	198	30	...	167	...	881	587	8,472	188	71,383
2,372	57	48	1	...	...	256	...	144	50	268	...	3,738
996	1,051	48	...	...	...	58	...	...	49	84	...	2,372
45,670	16,767	445	199	30	...	481	...	1,025	686	8,824	188	77,493
9,516	8,482	244	48	...	125	55	...	803	1,778	5,072	103	31,702
1,029	1,813	120	...	84	...	...	...	...	41	1,082	...	5,438
3,111	4,325	108	25	72	...	...	...	230	...	502	...	8,580
2,437	436	24	...	48	...	...	...	283	588	823	...	5,255
598	1,509	75	31	...	63	52	...	...	24	119	...	2,617
2,986	4,585	96	...	...	...	48	...	120	1,042	1,316	...	11,764
19,677	21,150	667	104	204	188	155	...	1,436	3,473	8,914	103	65,656

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.		Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.		Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,775	...	2,775	300	...	4,245	3,630	669	1,140	471	1,747	4,424	16,326
1,145	...	...	1,145	...	...	540	24	315	...	126	...	10,051	11,056
1,145	2,775	...	3,920	300	...	4,785	3,654	984	1,140	597	1,747	14,475	27,382
...	619	...	619	...	...	529	162	133	116	129	...	407	1,526
...	156	...	156	...	...	...	...	54	33	21	...	19	127
...	351	...	351	85	...	...	...	152	262	27	...	55	496
...	320	...	320	...	...	138	577	120	12	26	...	35	908
...	259	...	259	...	...	...	3	109	41	19	...	74	246
...	102	...	102	...	...	...	...	70	...	...	...	160	230
...	295	...	295	...	...	...	...	78	24	21	...	16	139
...	242	...	242	...	...	...	...	179	5	21	...	140	345
...	2,344	...	2,344	85	...	667	742	945	493	264	...	906	4,017
...	282	...	282	...	...	...	155	168	96	53	...	354	826
...	378	...	378	...	...	...	...	138	18	30	...	52	238
...	660	...	660	...	...	...	155	306	114	83	...	406	1,064
...	665	24	689	...	...	...	369	150	313	106	109	2,080	3,127
...	90	...	90	...	...	...	...	29	8	14	7	162	220
...	300	...	300	7	...	...	...	125	...	...	...	219	344
...	300	...	300	...	...	...	...	112	...	18	...	91	221
...	147	...	147	...	...	...	25	42	1	...	10	38	116
...	1,502	24	1,526	7	...	...	394	458	322	138	126	2,590	4,028
1,145	7,281	24	8,450	392	...	5,452	4,945	2,698	2,069	1,082	1,873	18,377	36,491
589	...	...	589	355	...	...	...	188	191	47	...	754	1,180
...	473	...	473	...	...	...	...	150	117	23	...	874	1,164
...	350	...	350	...	...	...	...	85	80	...	...	555	720
589	823	...	1,412	355	...	...	...	423	388	70	...	2,183	3,064
...	185	...	185	100	...	...	...	87	...	33	...	885	1,005
6,548	956	...	7,504	...	...	1,261	26	97	699	320	...	2,930	5,333
...	540	...	540	...	...	5	...	22	...	...	...	125	152
6,548	1,496	...	8,044	...	...	1,266	26	119	699	320	...	3,055	5,485
7,137	2,504	...	9,641	455	...	1,266	26	629	1,087	423	...	6,123	9,554
...	5,300	428	5,728	2,400	5,980	7,422	339	1,355	751	309	...	536	16,692
223	...	...	223	...	...	...	...	193	2	29	85	18	327
...	1,074	...	1,074	...	...	...	...	1	93	108	2,090	125	2,417
...	354	...	354	...	...	...	...	322	6	...	1,576	2,755	4,659
223	6,728	428	7,379	2,400	5,980	7,422	339	1,871	852	446	3,751	3,434	24,095
...	2,078	...	2,078	...	...	1,581	83	1,109	41	138	...	7,908	10,860
...	241	...	241	...	...	...	2	150	3	26	...	...	181
...	408	...	408	...	...	...	...	132	...	...	...	589	721
...	2,727	...	2,727	...	...	1,581	85	1,391	44	164	...	8,497	11,762
...	884	...	884	...	...	3,273	997	319	387	67	3,737	507	9,087
306	133	...	439	...	...	...	...	80	...	24	...	95	199
...	350	...	350	...	...	...	...	202	...	37	...	519	758
...	364	...	364	...	...	...	...	147	1	24	206	...	378
...	199	...	199	...	...	...	...	90	...	14	...	76	180
...	492	...	492	...	...	...	...	312	...	21	298	98	729
306	2,422	...	2,728	...	...	3,273	997	1,150	388	187	4,241	1,095	11,331

in Bengal during the year ending 31st March 1904—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities other than for sinking funds.	In Savings Banks.	Payments to sinking funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,04,082	...	...	...	...	3,589	180	27,219	458	31,246	37,922	2,73,250	
69,391	...	...	...	...	12,631	...	...	1,640	14,271	14,379	98,041	
2,73,473	...	...	...	...	16,020	180	27,219	2,098	45,517	52,301	3,71,291	
80,913	...	...	...	...	1,134	...	650	908	2,692	15,972	99,577	
7,323	...	...	...	...	...	...	464	48	512	1,127	8,962	
11,373	...	...	...	...	...	20	420	324	764	551	12,688	
11,360	...	...	...	...	753	140	86	...	949	879	13,188	
7,797	...	...	...	...	...	...	...	149	149	353	8,299	
3,519	...	...	...	...	...	...	200	...	200	1,118	4,837	
7,116	...	...	...	...	...	...	162	140	302	1,598	9,016	
8,720	...	...	...	...	...	...	...	292	292	2,551	11,563	
1,38,121	...	...	...	...	1,887	130	1,982	1,861	5,860	24,149	1,68,130	
19,832	...	...	...	...	...	...	824	128	952	3,496	24,280	
12,749	...	...	...	...	...	...	...	340	340	1,314	14,403	
32,581	...	...	...	...	...	...	824	468	1,292	4,810	38,683	
34,800	...	...	...	...	...	...	466	104	570	16,005†	51,375	† Excludes the amount of uncashed cheques, Rs. 273-9-3.
3,096	...	...	...	...	...	25	220	10	255	280	3,631	
8,583	...	...	...	...	...	...	...	240	240	3,766	12,589	
8,081	...	...	...	...	...	...	...	106	106	1,079	9,266	
4,358	...	...	...	...	...	...	250	...	250	999	5,607	
58,918	...	...	...	...	...	25	936	460	1,421	22,129	82,468	
5,03,093	...	...	...	...	17,907	335	30,961	4,887	54,090	1,03,389	6,60,572	
26,743	...	...	...	...	...	...	1,341	120	1,461	3,625	31,829	
8,426	...	...	...	...	...	...	508	111	619	2,750	11,795	
15,231	...	...	...	...	...	...	...	105	105	4,130	19,466	
50,400	...	...	...	...	...	...	1,849	336	2,185	10,505	63,090	
11,694	...	...	...	...	...	65	520	117	702	2,452	14,848	
55,421	...	...	...	...	4,379	...	5,939	2,321	12,639	2,951	71,011	
4,989	...	...	...	...	221	...	...	445	666	594	6,249	
60,410	...	...	...	...	4,600	...	5,939	2,766	13,305	3,545	77,260	
1,22,504	...	...	...	...	4,600	65	8,308	3,219	16,192	16,502	1,55,198	
1,74,266	...	1,681	...	...	9,382	...	6,025	2,472	19,560	(f) 12,718	2,06,544	
9,518	...	...	...	...	...	...	...	45	45	3,306	12,869	
30,974	...	...	...	...	...	...	373	...	373	3,590	34,937	
20,062	...	...	...	...	...	...	4,413	247	4,660	8,680	33,402	† On account of Sanitary Board fee Rs. 27,
2,34,820	...	1,681	...	...	9,382	...	10,811	2,764	24,638	28,294	2,87,752	
1,05,571	...	...	...	...	2,577	105	6,288	42	9,012	25,785	1,40,368	
6,094	...	...	...	...	...	...	278	69	347	1,435	7,876	(d) This represents new hospital building fund.
4,474	...	...	...	...	...	...	...	...	...	1,015	5,489	(e) Compensation to Shalpore raiyats on dismantling their houses.
1,16,139	...	...	...	...	2,577	105	6,566	111	9,359	28,235	1,53,733	(f) Includes Rs. 49 on account of hospital fund.
48 036	...	...	...	...	2,480	...	1,179	1,003	4,362	3,414	56.112	
7,029	...	...	...	...	...	...	...	...	...	1,413	8.442	
11,958	...	...	...	...	...	...	50	..	50	1,027	13,035	
7,906	...	...	...	...	...	...	2,000	...	2,000	744	10,650	
3,892	...	...	...	...	...	...	425	286	711	973	5,576	
15,974	...	...	...	...	...	...	125	1,350	1,475	3,860	21,299	
94,795	...	...	...	...	2,480	...	3,779	2,639	8,898	11,421	1,15,115	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
PATNA DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran	122	Chapra	2,313	2,237	...	...	1	...	4,451	...	2,032	...	18	2,050	...	388	...	656
	123	Revelganj	856	732	...	...	...	...	1,588	...	308	75	...	383	...	49	...	120
	124	Siwan	638	685	...	...	...	...	1,323	...	847	...	...	847	...	768	...	431
		Total	3,707	3,654	...	...	1	...	7,362	...	3,187	75	18	3,280	...	1,205	...	1,207
Champaran	125	Motihari	658	701	...	...	...	...	1,359	...	1,097	75	5	1,177	...	127	198	73
	126	Bettiah	633	889	...	...	...	...	1,522	...	1,160	95	...	1,255	...	193	...	146
		Total	1,291	1,590	...	...	...	...	2,881	...	2,257	170	5	2,432	...	320	198	219
Muzaffarpur	127	Muzaffarpur	3,087	1,896	...	...	64	...	5,047	41	2,561	177	60	2,839	...	1,516	...	3,354
	128	Hajipur	940	1,066	...	...	14	...	2,020	...	1,275	70	...	1,345	...	72	...	...
	129	Lalganj	515	403	...	...	...	...	918	...	386	50	4	440	...	88	...	123
	130	Sitamarhi	597	345	...	...	...	...	942	3	314	...	...	317	1*	...	...	(a)50
		Total	5,139	3,710	...	...	78	...	8,927	44	4,536	297	64	4,941	1	1,676	...	3,527
Darbhanga	131	Darbhanga	1,989	3,073	...	...	...	...	5,062	37	1,677	...	27	1,741	...	272	...	84
	132	Madhubani	855	599	...	...	...	...	1,454	...	712	7	...	719	...	453	...	1,461
	133	Roserah	574	337	...	457	...	...	1,368	...	92	14	...	106	...	38	...	73
	134	Samastipur	403	632	...	...	...	...	1,035	...	230	25	...	255	...	152	...	1,077
		Total	3,821	4,641	...	457	...	...	8,919	37	2,711	46	27	2,821	...	915	...	2,695
		Divisional Total	37,515	35,896	...	457	8,979	740	83,587	89	28,825	2,421	160	31,495	1,990	10,097	2,884	23,530
BHAGALPUR DIVISION.																		
Monghyr	135	Mongnyr	2,197	2,577	...	429	15	...	5,218	...	1,508	...	...	1,508	...	742	3,435	2,308
	136	Jamalpur	1,630	1,287	...	...	...	...	2,917	...	70	...	5	75	...	367	495	1,404
		Total	3,827	3,864	...	429	15	...	8,135	...	1,578	...	5	1,583	...	1,109	3,930	3,712
Bhagalpur	137	Bhagalpur	5,387	4,492	...	7,016	31	...	16,926	...	1,131	...	...	1,131	330	23,697	2,633	429
	138	Colgong	511	450	...	...	...	...	961	24	400	25	3	452	...	...	79	89
		Total	5,898	4,942	...	7,016	31	...	17,887	24	1,531	25	3	1,583	330	23,697	2,712	518
Purnea	139	Purnea	1,702	1,279	...	...	...	...	2,981	...	1,095	...	26	1,121	...	380	1,537	840
	140	Kishanganj	712	605	...	...	...	...	1,317	...	261	...	17	278	...	92	36	150
		Total	2,414	1,884	...	...	...	...	4,298	...	1,356	...	43	1,399	...	472	1,573	990
Malda	141	English Bazar	1,205	707	...	...	...	...	1,912	...	527	...	24	551	...	199	...	1,026
	142	Old Malda	362	226	...	...	...	...	588	...	203	...	11	214	...	...	...	85
	143	Nawabganj	361	585	...	...	...	...	946	...	...	...	2	2	...	...	...	...
		Total	1,928	1,518	...	...	...	...	3,446	...	730	...	37	767	...	199	...	1,111
Santhal Parganas.	144	Deoghar	719	480	...	215	...	...	1,414	...	569	24	...	593	...	103	877	106
	145	Sahibganj	1,177	761	...	...	...	...	1,938	...	495	...	35	530	202	51	271	31
	146	Dumka	634	290	...	...	...	...	924	...	...	9	...	9	...	...	555	...
		Total	2,530	1,531	...	215	...	...	4,276	...	1,064	33	35	1,132	202	154	1,703	137
		Divisional Total	16,597	13,729	...	7,660	46	...	38,042	24	6,259	58	123	6,464	532	25,631	9,918	6,468
ORISSA DIVISION.																		
Cuttack	147	Cuttack	2,181	2,668	77	...	15	...	4,941	70	2,892	...	146	3,108	...	155	...	1,693
	148	Jajpur	616	508	...	...	...	...	1,124	4	215	...	19	238	...	13	...	50
	149	Kendrapara	439	1,044	...	17	...	...	1,500	1	784	...	11	796	...	68	...	247
		Total	3,236	4,220	77	17	15	...	7,565	75	3,891	...	176	4,142	...	236	...	1,990
Balasore	150	Balasore	763	1,129	...	...	...	...	1,892	...	1,033	130	32	1,195	...	176	...	426
Puri	151	Puri	2,001	2,397	...	...	11	...	4,409	...	2,311	...	10	2,321	...	2,193	...	1,342
		Divisional Total	6,000	7,746	77	17	26	...	13,866	75	7,235	130	218	7,658	...	2,605	...	3,758

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Aboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,922	8,409	436	603	...	6,651	...	...	655	111	3,922	41	39,794
2,545	1,674	201	...	...	85	48	...	9	34	330	2	5,197
2,585	1,631	120	16	12	60	...	...	133	240	1,893	8	7,897
23,052	11,714	757	619	12	6,796	48	...	797	385	6,145	51	52,788
3,466	5,063	105	102	...	...	259	...	...	301	2,827	...	12,521
3,618	4,956	156	147	...	...	...	...	60	797	2,138	...	12,211
7,084	10,019	261	249	...	...	259	...	60	1,098	4,965	...	24,732
29,442	5,565	249	86	145	36	466	...	404	16,541	11,305	...	69,109
3,238	2,948	105	70	...	...	...	...	416	425	2,950	...	10,224
907	204	119	166	68	...	...	...	174	65	2,013	74	4,001
2,448	2,158	96	193	...	...	...	...	132	24	1,289	...	6,396
36,035	10,875	569	520	213	36	466	...	1,126	17,055	17,557	74	89,730
10,507	6,082	301	...	95	...	...	631	2,573	339	6,058	282	27,224
2,072	4,473	98	327	89	...	...	...	96	336	3,791	...	13,187
1,004	2,158	66	23	10	...	...	...	244	29	292	...	3,981
1,515	1,577	60	39	...	...	...	...	195	40	755	...	5,410
15,098	14,290	510	389	194	...	...	631	3,108	744	10,896	282	49,752
2,17,108	1,14,633	4,445	2,146	665	7,020	2,241	1,836	11,491	39,960	94,732	1,037	5,26,815
20,956	12,509	436	660	.....	...	1,367	...	1,182	376	8,350	32	52,353
8,848	478	433	.....	.....	...	.....	...	1,313	.....	2,391	23	15,752
29,804	12,987	869	660	.....	...	1,367	...	2,495	376	10,741	55	68,105
19,701	9,357	383	203	20	...	775	...	1,426	43	17,215	241	76,453
1,213	1,393	23	.....	26	30	46	...	238	71	824	7	4,039
20,914	10,750	406	203	46	30	821	...	1,664	114	18,039	248	80,492
6,274	5,805	151	17	3	...	23	...	1,539	1,846	3,667	23	22,105
1,505	3,304	85	49	.....	...	.....	...	180	31	746	.....	6,178
7,779	9,109	236	66	3	...	23	...	1,719	1,877	4,413	23	28,283
6,332	3,260	188	.....	.....	...	.....	...	333	.....	1,103	11	12,452
478	700	19	.....	.....	...	.....	...	36	5	228	.....	1,551
678	.....	.....	.....	.....	...	.....	...	59	.....	697	.....	1,434
7,488	3,960	207	.....	.....	...	.....	...	428	5	2,028	11	15,437
3,706	1,871	87	.....	.....	...	.....	...	649	.....	1,485	.....	8,884
7,001	1,414	92	131	55	...	.....	...	.....	.....	4,339	.....	13,587
1,480	158	20	.....	.....	...	.....	...	.....	.....	1,028	.....	3,241
12,187	3,443	199	131	55	...	.....	...	649	.....	6,852	.....	25,712
78,172	40,249	1,917	1,060	104	30	2,211	...	6,955	2,372	42,073	337	2,18,029
20,686	2,422	451	354	553	...	...	...	1,131	...	7,700	83	35,228
2,201	1,224	50	...	31	...	...	...	67	52	744	...	4,432
1,408	2,512	66	424	...	...	97	...	90	1,219	1,802	...	7,933
24,295	6,158	567	778	584	...	97	...	1,288	1,271	10,246	83	47,593
5,389	3,514	119	71	237	...	91	...	377	...	1,118	....	11,518
15,582	7,958	139	12	299	...	...	...	609	819	6,508	...	35,461
45,266	17,630	825	861	1,120	...	188	...	2,274	2,090	17,872	83	94,572

7				8	9								
Public Institutions.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges, &c.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,867	...	...	2,867	...	...	...	18	371	163	61	...	321	934
445	120	...	565	...	...	...	...	100	19	27	331	138	615
495	...	...	495	...	...	...	...	141	12	29	...	158	340
3,807	120	...	3,927	...	...	...	18	612	194	117	331	617	1,889
685	467	...	1,152	25	...	...	...	304	...	31	...	247	582
711	...	...	711	...	...	...	...	248	4	30	7	(e)95	384
1,396	467	...	1,863	25	...	...	...	552	4	61	7	342	966
1,134	300	...	1,434	...	...	2,667	...	598	198	125	313	318	4,219
...	424	...	424	...	...	...	...	3	...	28	...	561	592
464	...	...	464	...	...	...	...	127	19	20	...	99	265
...	232	...	232	...	...	...	...	96	95	12	36	25	264
1,598	956	...	2,554	...	...	2,667	...	824	312	185	349	1,003	5,340
1,994	...	...	1,994	...	...	534	77	675	234	140	...	(h) 732	2,392
...	623	...	623	...	...	...	...	151	...	15	...	119	285
...	290	...	290	190	...	...	...	93	...	21	...	46	160
1,381	215	...	1,596	...	...	...	...	121	...	58	...	169	348
3,375	1,128	...	4,503	190	...	534	77	1,040	234	234	...	1,066	3,185
10,705	14,548	428	25,681	2,615	5,980	15,477	1,516	7,440	2,028	1,394	8,679	16,054	58,568
3,345	...	...	3,345	...	...	169	...	728	601	106	2,951	976	5,531
...	380	...	380	...	...	181	54	217	272	101	264	1,346	2,435
3,345	380	...	3,725	...	...	350	54	945	873	207	3,215	2,322	7,966
...	1,913	...	1,913	237	...	11,707	6	524	900	311	1,846	328	15,622
...	390	...	390	...	...	...	...	54	24	31	3	74	186
...	2,303	...	2,303	237	...	11,707	6	578	924	342	1,849	402	15,808
...	600	...	600	...	...	120	...	249	267	70	110	67	883
...	497	...	497	...	...	...	...	99	...	28	57	8	192
...	1,097	...	1,097	...	...	120	...	348	267	98	167	75	1,075
...	545	...	545	...	...	...	11	124	68	32	22	247	504
...	444	...	444	...	...	...	...	82	...	28	3	44	157
...	116	...	116	...	...	...	...	5	...	...	...	175	180
...	1,105	...	1,105	...	...	...	11	211	68	60	25	466	841
...	591	...	591	...	...	...	...	64	86	49	145	7	351
...	582	...	582	...	...	...	...	100	327	39	90	324	880
...	...	...	...	...	...	...	...	...	...	...	...	35	35
...	1,173	...	1,173	...	...	...	...	164	413	88	235	366	1,266
3,345	6,058	...	9,403	237	...	12,177	71	2,246	2,545	795	5,491	3,631	26,956
...	1,368	...	1,368	6,012	...	...	37	454	142	144	145	610*	1,532
...	642	...	642	...	...	...	...	121	...	...	...	150	271
...	709	...	709	...	...	...	34	85	18	23	...	2	162
...	2,719	...	2,719	6,012	...	...	71	660	160	167	145	762	1,965
...	1,283	...	1,283	...	...	...	33	324	...	34	...	79	470
...	1,216	...	1,216	...	...	82	786	407	145	124	...	2,311	3,855
...	5,218	...	5,218	6,012	...	82	890	1,391	305	325	145	3,152	6,290

in Bengal during the year ending 31st March 1904—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for sinking funds).	In Savings Banks.	Payments to sinking funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50,096	...	...	...	...	...	...	738	1,284	2,022	21,503	73,621	* On account of repair to well.
8,248	...	...	...	...	...	...	409	...	409	2,176	10,833	(*a*) Includes Rs. 50 on account of cleaning kutcha drains.
10,902	...	...	...	...	...	...	641	...	641	8,577	20,120	
69,246	...	...	...	...	...	...	1,788	1,284	3,072	32,256	1,04,574	
16,816	...	...	...	...	...	...	2,996	670	3,666	4,014	24,496	
16,083	...	...	...	...	...	...	2,145	...	2,145	8,876	27,104	(*e*) Spent on burning ghats and burial grounds.
32,899	...	...	...	...	...	...	5,141	670	5,811	12,890	51,600	
82,648	...	...	...	...	1,890	...	9,516	1,112	12,518	14,512	1,09,678	
14,605	...	...	...	...	...	...	918	198	1,116	7,011	22,732	
6,088	...	...	...	...	...	...	325	286	611	1,059	7,758	
8,151	...	...	...	...	...	...	1,772	345	2,117	4,617	14,885	
1,11,492	...	...	...	...	1,890	...	12,531	1,941	16,362	27,199	1,55,053	
38,413	...	...	...	...	4,477	...	2,388	781	7,646	11,164	57,223	(*h*) Includes Rs. 95 on account of burning and burial grounds charges, Rs. 40 on account of ferry charges and Rs. 358 on account of other sanitary measures.
16,268	...	...	...	...	...	...	2,870	...	2,870	1,264	20,392	
6,045	...	...	...	...	...	...	527	56	583	123	6,751	
8,644	...	...	...	...	...	...	...	131	131	2,356	11,131	
69,370	...	...	...	...	4,477	...	5,785	968	11,230	14,897	95,497	
7,28,761	...	1,681	...	...	20,806	105	46,401	10,577	79,370	1,55,192	9,63,323	
67,955	...	...	...	...	2,087	...	5,854	2,083	10,024	8,905	86,884	
21,559	...	...	...	...	646	...	86	100	832	3,173	25,564	
89,514	...	...	...	...	2,733	...	5,940	2,183	10,856	12,078	1,12,448	
1,12,282	...	...	2,000	...	6,873	...	9,028	735	18,636	2,427	1,33,345	
6,028	...	...	...	...	...	...	121	94	215	1,264	7,507	
1,18,310	...	...	2,000	...	6,873	...	9,149	829	18,851	3,691	1,40,852	
27,690	...	...	...	...	247	...	596	1,044	1,887	6,894	33,471	
8,462	...	...	...	...	...	...	1,000	...	1,000	4,215	13,677	
36,152	...	...	...	...	247	...	1,596	1,044	2,887	13,109	52,148	
15,964	...	...	...	...	...	50	182	257	489	8,484	24,937	
2,954	...	...	...	...	...	...	190	...	190	2,018	5,162	
2,678	...	...	...	...	...	...	...	...	...	405	3,083	
21,596	...	...	...	...	...	50	372	257	679	10,907	33,182	
11,833	...	...	...	...	...	...	...	...	...	5,145	16,978	
17,517	...	...	...	...	...	...	2,100	598	2,698	2,389	22,604	
4,209	3,740	...	...	...	...	...	...	...	3,740	1,395	9,344	
33,559	3,740	...	...	...	...	...	2,100	598	6,438	8,929	48,926	
2,99,131	3,740	...	2,000	...	9,853	50	19,157	4,911	39,711	48,714	3,87,556	
52,189	...	...	...	...	...	...	1,182	2,298	3,480	3,237	58,906	* Includes Rs. 415 on account of cholera charges.
6,707	...	...	...	...	...	...	316	93	409	944	8,060	
11,100	...	...	...	...	...	...	470	507	977	1,845	13,922	
69,996	...	...	...	...	...	...	1,968	2,898	4,866	6,026	80,888	
16,358	...	...	...	...	...	...	649	...	649	1,209	18,216	
47,262	...	...	...	...	2,421	50	3,185	117	5,773	15,201	68,236	
1,33,616	...	...	...	...	2,421	50	5,802	3,015	11,288	22,436	1,67,340	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	152	Hazaribagh	768	905	...	429	1	...	2,103	...	354	110	...	464	...	307	...	350
	153	Chatra	463	453	...	...	...	...	916	...	202	...	...	202	...	71	...	63
	154	Giridih	710	502	...	...	...	...	1,212	...	45	20	15	80	...	...	110	194
		Total ...	1,941	1,860	...	429	1	...	4,231	...	601	130	15	746	...	378	110	607
Ranchi ...	155	Ranchi	1,348	2,080	...	...	1	...	3,429	...	1,348	100	246	1,694	347	115	656	1,036
	156	Lohardaga ...	451	473	...	...	...	...	924	...	92	...	...	92	...	50	...	620
		Total ...	1,799	2,553	...	...	1	...	4,353	...	1,440	100	246	1,786	347	165	656	1,656
Palamau ..	157	Daltonganj ...	602	284	...	...	...	...	886	...	523	...	...	523	...	443	...	49
Manbhum ...	158	Purulia	1,015	687	...	...	3	...	1,705	...	762	96	50	908	...	52	...	833
	159	Jhalda	354	297	...	...	...	...	651	7	...	31	...	38	...	213	...	97
	160	Raghunathpur ...	186	148	...	...	...	...	334	2	40	...	...	42	...	424	...	...
		Total ...	1,555	1,132	...	...	3	...	2,690	9	802	127	50	988	...	689	...	930
Singhbhum ...	161	Chaibassa ...	626	432	...	...	5	...	1,063	...	356	12	4	372	...	392	...	11
		Divisional Total ...	6,523	6,261	...	429	10	...	13,223	9	3,722	369	315	4,415	347	2,067	766	3,253
		GRAND TOTAL ...	2,22,784	1,97,113	552	18,673	17,789	1,004	4,57,315	27,581	2,42,411	6,211	2,041	2,78,244	2,32,446	2,03,924	51,214	1,15,959

PUBLIC HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	*Ddk* bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,177	3,629	120	149	...	...	11	...	...	670	691	12	13,116
1,757	1,356	68	20	39	...	...	...	156	27	209	1	3,767
1,987	...	59	250	54	...	...	...	239	...	525	72	3,490
10,921	4,985	247	419	93	...	11	...	395	697	1,425	85	20,373
12,204	5,441	150	960	222	55	42	...	892	49	2,942	13	25,124
763	725	62	...	...	...	...	...	84	88	1,002	7	3,401
12,967	6,166	212	960	222	55	42	...	976	137	3,944	20	28,525
3,379	360	96	511	28	...	178	100	...	10	2,084	...	7,238
7,088	6,252	120	560	...	...	...	...	540	576	936	14	16,971
620	1,071	58	120	...	31	...	...	...	48	202	...	2,460
740	985	65	1	...	9	...	...	...	...	471	...	2,695
8,448	8,308	243	681	...	40	...	...	540	624	1,609	14	22,126
2,369	2,612	93	...	145	397	...	...	263	50	1,598	...	7,930
38,084	22,431	891	2,571	488	492	231	100	2,174	1,518	10,660	119	86,192
13,06,980	5,10,329	21,628	23,753	4,833	7,900	10,510	4,393	86,286	1,24,034	5,58,574	5,390	32,68,153

42*a*

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on Loans.		Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.		Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	390	...	390	...	...	...	...	196	...	52	...	107	355
...	172	...	172	...	...	...	...	...	...	25	...	49	74
...	200	...	200	...	...	...	...	...	...	...	...	231	231
...	762	...	762	...	...	...	...	196	...	77	...	387	660
...	485	50	535	120	...	...	...	267	237	64	...	179	747
...	165	...	165	...	...	...	...	129	...	...	...	16	145
...	650	50	700	120	...	...	...	396	237	64	...	195	892
...	103	...	103	...	...	...	...	79	...	19	...	327	425
...	324	...	324	...	...	...	...	296	63	57	...	191	607
...	125	...	125	...	...	...	...	65	...	13	...	13	91
...	180	...	180	...	...	...	...	30	18	20	...	107	175
...	629	...	629	...	...	...	...	391	81	90	...	311	873
...	307	...	307		...	...	...	81	...	18	...	179	278
...	2,451	50	2,501	120	...	...	...	1,143	318	268	...	1,399	3,128
62,192	81,295	1,252	1,44,739	13,415	7,718	1,33,474	17,580	33,274	21,999	10,411	23,024	95,614	3.43,094

in Bengal during the year ending 31st March 1904—concluded.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities (other than for sinking funds).	In Savings Banks.	Payments to sinking funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,428	...	...	...	...	...	...	...	503	503	1,191	18,122	
5,131	...	...	...	...	...	...	200	164	364	1,741	7,236	
5,213	...	...	...	...	...	...	175	110	285	993	6,491	
26,772	...	...	...	...	...	...	375	777	1,152	3,925	31,849	
31,649	...	...	...	...	...	...	1,304	1,509	2,813	956	35,412	
4,727	...	...	...	...	...	...	400	...	400	806	5,933	
36,376	...	...	...	...	...	...	1,704	1,509	3,213	1,756	41,345	
9,175	...	...	...	...	...	...	2,242	817	3,059	913	13,147	
20,515	...	...	...	...	...	...	887	495	1,382	6,625	28,522	Rs.
3,365	...	...	...	...	...	15	...	182	197	2,428	5,990	Deposits 520
3,426	...	...	...	...	...	...	400	...	400	117	3,943	Claims—
												Advance recoverable ... 175
27,306	...	...	...	...	...	15	1,287	677	1,979	9,170	38,455	Net amount of claims ... 345
9,950	...	...	...	...	...	...	25	...	25	2,349	12,324	Advance recoverable 65
1,09,579	...	...	...	...	...	15	5,633	3,780	9,428	18,113	1,37,120	
45,04,960	31,504	1,881	10,966	...	2,37,335	1,465	5,08,086	89,706	8,80,943	9,44,336	63,30,239	

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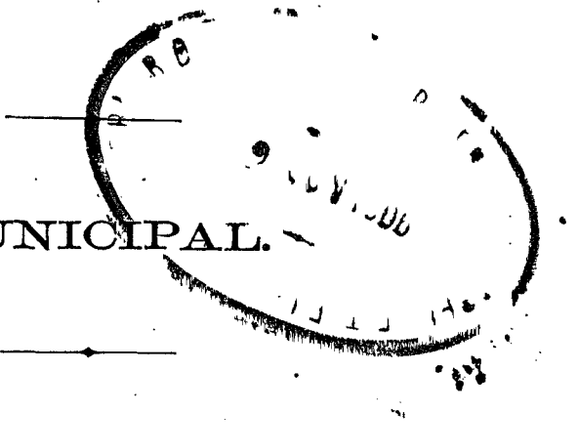
MUNICIPAL DEPARTMENT.



MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

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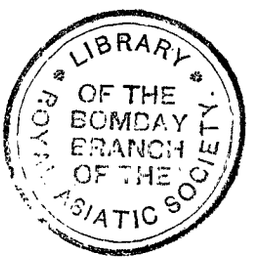

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 1301M.

CALCUTTA, THE 23RD MARCH 1906.

FROM L. P. SHIRRES, ESQ.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution, recorded by the Lieutenant-Governor, on the working of Municipalities in Bengal during the year 1904-05, together with Statistical Tables Nos. I, II and III, prescribed under the Home Department's Resolution No. $\frac{1 \text{ Mupl.}}{53-64}$, dated 31st May 1890, and No. $\frac{1 \text{ Mupl.}}{68-79}$, dated 23rd July 1891. Table No. IV is blank, as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

I have the honour to be,

SIR,

Your most obedient servant,

L. P. SHIRRES

Secretary to the Govt. of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION—No. 1300M.

CALCUTTA, THE 23RD MARCH 1906.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1904-05.

Read again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1903-04.

No new Municipalities were created during 1904-1905, and the present Resolution reviews the statistics of 161 municipalities, the same number as in the previous year.

2. *Vital Statistics.*—The total number of births registered in Municipalities in 1904 was 98,690 against 90,281 in 1903, the ratio to population being 34·7 per mille which is the highest yet recorded. The number of deaths reported was 102,739, which represents a ratio of 36·1 per mille. Apart from the high mortality from plague in the Patna and Bhagalpur Divisions, the year appears to have been a healthy one. The general health of Municipal towns in Bengal has undoubtedly improved during the last few years. Greater attention is given to the sources of water-supply, and in this connection it may be noted that the average death-rate from cholera declined from 4·15 in the seven years ending 1897 to 2·8 in the septennium which closed in 1904. The towns which are supplied with filtered water all show a marked improvement in this respect, and, except in Howrah and Dacca, the decrease of the mortality from dysentery is almost equally noticeable. Pure water is unfortunately no protection against malaria and the introduction of a regular supply where the surface drainage is defective may even result in an increased fever mortality. The death rate from fever in the Municipal areas has however steadily declined for the last five years, and in 1904 was only 15·3 per mille against 21·8 in 1900; but this result is probably largely due to better diagnosis. A further improvement may be expected when the numerous drainage schemes now in contemplation are actually carried out. Special arrangements will be made to ascertain the effect of these works on the public health by a careful examination of the death rate before and after their introduction. In addition to the general Drainage Schemes systematic operations to remove the breeding grounds of mosquitos are necessary in many towns to combat the ravages of malaria. It is intended to carry out experiments in this direction in one or two selected Municipalities at the expense of Government in order to provide an object lesson.

3. *Collections.*—During the last three or four years no feature of the municipal administration of the Province has been more satisfactory than the improvement which has taken place in collections. The high standard already reached was maintained in 1904-05, and in some respects the results were even better than those of the previous year. The percentage of total collections on the current demand declined from 98·6 to 97·5, which is due to the fact that the realisable arrears have been steadily reduced for some years past and are now very small. The percentage of current collections on current demand rose from 92·9 to 93·5, and this improvement was shared by all Divisions except Dacca and Orissa. The percentage of total remissions on the current demand rose from 3·5 to 4·1. It was highest in the Burdwan Division (8·5). This high percentage was due to very large remissions in Burdwan, Asansol, Hooghly, Chinsura, Serampore, Howrah and Bally. The outstanding balance has now been reduced to Rs. 2,17,145, which is

only 5·9 per cent. of the current demand. Twenty-three municipalities collected cent. per cent. of the current demand or more, and the same number had a closing balance of Rs. 10 or less. In Vishnupur, Sonamukhi, Garulia, Kotchandpur, Maheshpur and Lalganj both results were attained. The results attained in the Bhagalpur Municipality are particularly satisfactory, the percentage of collections on current demand having risen from 89·05 to 104·5. Cuttack is to be congratulated on closing the year with no balance outstanding.

4. *Number of rate-payers.*—The total number of rate-payers was 4,94,533, and the percentage to population 17·2 against 17·17 in 1903-1904. As in the previous year, the percentage was highest at Katwa in the Burdwan district (30·3) and lowest at Titaghar in the 24-Parganas (6·8). The low percentage in the latter Municipality and in Garulia is due to the assessment being made on the owner for each block of huts instead of separately on the occupiers who are mostly migratory mill operatives. The same cause may partially account for the low ratio of rate-payers to population in Naraingunge (9·5), but the Commissioner has not alluded to the matter. In the Dacca Division as a whole the percentage continues very low, only two out of seventeen Municipalities giving results above the provincial average.

5. *Results of elections held during the year.*—General elections were held during the year only in Cossipore-Chitpur and Manicktola. In Manicktola and in two wards of Cossipore-Chitpur there were no contests. In the two remaining wards of the last mentioned municipality the elections were contested, and more than half the voters went to the polls.

6. *Constitution of Committees and attendance at Meetings.*—The total number of Commissioners was 2,217, or 19 less than in the previous year. This is due to the reduction of the number of members in Santipur and Nadia from 25 and 12 to 9 each. The number of meetings held was 2,828, of which 199 had to be adjourned. These figures disclose very little variation from those of the previous year. The Cossipore-Chitpur Municipality again held the largest number of meetings (44) and was followed by Sherpur in Mymensingh (41) and Murshidabad (39). Twelve municipalities failed to hold one meeting a month, and in Jamalpur, Dumka and Kendrapara only eight meetings were held. The average attendance at a meeting fell from 59·9 to 53·6. The number of municipalities in which half the Commissioners were ordinarily present was 109 against 118. The average attendance was best in the small Municipality of Rajpur in the 24-Parganas (90·14). It exceeded three-fourths of the number of Commissioners in Nadia, Bhadreswar, Buxar, Garulia, Dainhat, Maheshpur and South Barrackpore. The worst attendance was at Jalpaiguri where it was only 30·3 per cent.

7. *Assessment and Taxation.*—As in the previous year, the rate on holdings was in force in 47 Municipalities and in certain wards of Bhadreswar, South Dum-Dum and Deoghur, the alternative tax on persons being levied elsewhere. The enforcement of the rate on holdings has, however, been sanctioned in six more Municipalities, viz., Kotrung, Bhatpara, Garulia, Rangpur, Noakhali and Cuttack. This will leave only eight Municipalities with a population exceeding twenty thousand, viz., Bankura, Berhampore, Rampur-Boalia, Sirajganj, Arrah, Sassaram, Bettiah, Darbhanga and Balasore, in which the tax on persons will continue to be levied. The need for the change is urgent in Berhampore, Arrah and Darbhanga, the state of things in the two former Municipalities being rendered still more anomalous by the fact that both the water and latrine rates are in force, and are levied on the annual value of holdings. Latrine fees are levied in 112 Municipalities, the water rate in fourteen and the lighting rate in two (Darjeeling and Howrah). The imposition of a water rate has been sanctioned in Tollygunge, and will come into force as soon as the water is supplied, and the levy of a lighting rate has been sanctioned in Cossipore-Chitpur and Maniktala. In 15 Municipalities the rate on holdings was levied at less than the legal maximum. Of the four Municipalities in which the legal maximum has been raised to ten per cent., only Dacca and Darjeeling have availed themselves of their powers, the rate in Howrah and Patna being seven and-a-half per cent. The average incidence of the taxation per head of the population has been gradually increasing since 1889-90, and during the past year it rose from Re. 1-3-11 to Re. 1-4-4. If the two hill Municipalities, Darjeeling and Kurseong, whose circumstances

are exceptional, are excluded, Howrah is, as might be expected, the town most heavily taxed, the average payment per head being Rs. 3-6-4. The lowest point is touched at Ramjibanpur in Midnapore where each person pays only 4 annas and 5 pies. There are twenty-six other towns in which the incidence is less than eight annas per head.

8. *Revision of assessment.*—In many Municipalities general or partial revisions of the assessments were made. The revision of the assessment in Chittagong resulted in an increase of about Rs. 7,000 in the house-tax and of Rs. 4,000 in the latrine-tax. In Bhagalpur, the assessment was revised by a Sub-Deputy Collector deputed by Government, a survey of the town having been previously made by the Survey Department. The Commissioner reports that the result has been an increase of nearly 20 per cent., which may however be reduced on appeal. The survey of Monghyr town was completed, and the revision of the assessment was taken up during the current year. In the following towns also the financial results were satisfactory:—

	Rs.
Mymensingh	8,006
Bhatpara	7,848
Darjeeling	7,175
Santipur	5,859
Bally	5,824
Kurseong	5,722
Patna	5,330
Nadia	4,652
Howrah	4,104

Action was taken under Section 111A to remedy inadequate and inequitable assessments in Halisahar, Baduria, Chapra and Revelganj.

The new procedure for the appointment of appellate Committees, to which reference was made in last year's Resolution, has now been adopted by a large number of Municipalities, and steps are about to be taken to incorporate it in the substantive law. A scheme for the employment of a permanent staff of trained assessors was also drawn up and placed before the Municipalities; but it was found to be too expensive, and only a small proportion of them were ready to join in it. The scheme has accordingly been abandoned for the present, but Commissioners of Divisions have been instructed to keep a list of persons qualified to act as assessors whose services will be placed at the disposal of such Municipalities as may require them.

9. *Fresh imposts levied during the year.*—The tax on carriages and animals was introduced into the Sherpur Municipality. In Darjeeling, the rate on holdings was increased by one per cent. Section 263 was extended to the Hooghly-Chinsura Municipality, while in eight municipalities license fees under section 261 were imposed on various trades (chiefly kerosine oil depôts and lodging-houses). Cart registration fees were newly imposed in Nawabganj and were levied at an increased rate in Bogra; and the Hackney Carriage Act was extended to Deoghur. The water rate was levied for the first time in Kurseong and Daltonganj and latrine fees under Part IX in Santipur and Nadia and parts of six other Municipalities. The provisions of Part X of the Act relating to markets were extended to Tollygunge, Rajpur, Baraipur, Halisahar, Bhatpara, Ranaghat, Kamarhati, Chakdah and Sherpur.

10. *Income and expenditure.*—The total income of the Municipalities including the opening balance was Rs. 67,21,637 or Rs. 3,91,398 more than in the previous year. The total expenditure was Rs. 57,93,338 against Rs. 53,85,903 in 1903-04.

11. *Closing balances of Municipalities (Rs. 9,28,299).*—The aggregate closing balances of the municipalities diminished by Rs. 16,037. This is due probably to the fact that the amount borrowed during the year fell from Rs. 2,41,860 to Rs. 2,17,235. Where the balance is large, it is due, as in Howrah (Rs. 1,41,384), to the inclusion of unspent loans from Government or, as in Chapra (Rs. 33,547), to the accumulation of funds for a market or

other work of public utility. Some municipalities still neglect to maintain a sufficient working balance. This was most noticeably the case in Meherpur (Rs. 112), Debhatta (Rs. 92), Arrah (Rs. 14) and Roserah (Rs. 9). The attention of the Divisional Commissioners concerned is invited to these figures which are not creditable to the administration of the abovementioned towns.

12. *Income* (*Rs. 57,77,295*).—The aggregate income of the Mufassal Municipalities is less than that of Calcutta alone. It is, however, growing steadily; and there was a gain during the year of Rs. 2,79,113 or 6 per cent. This is the more satisfactory as there was a falling off of Rs. 9,672 under Extraordinary and Debt. About a lakh was derived from taxation, and nearly a lakh and-a-half from grants and contributions. All divisions, except Dacca, contributed to this general result; but the increase was greatest in the Presidency Division where it amounted to nearly a lakh.

13. *Tax on houses and lands* (*Rs. 12,99,830*).—The revenue from the rate on holdings increased by Rs. 37,206. The improvement was marked in Bhagalpur (Rs. 8,615) due mainly to an improvement in collections, in Darjeeling (Rs. 7,662) owing to the enhancement of the rate of taxation, in Hooghly-Chinsura and in Chapra. A decrease in Darbhanga is ascribed to the fact that certain assessments which had been revised under section 93 of the Act, could not be collected pending the disposal of objections. Short collections in Puri and large arrear collections in the previous year in Purulia account for a falling off in those municipalities. In last year's Resolution special attention was drawn to an extraordinary diminution in the income under this head in the Naihati Municipality. In the year under review there was a further slight decrease which, however, has not been explained by the Commissioner. In Berhampore the occupants of Government buildings have hitherto been assessed to the tax on persons, instead of to the rate on holdings, as they should have been under section 89 of the Act. In certain other municipalities where the tax on persons is in force the rate on Government buildings is wrongly shown under that head. The attention of Commissioners is invited to these points.

14. *Tax on animals and vehicles* (*Rs. 2,72,877*).—The receipts under this head increased by Rs. 11,516, Rs. 1,170 was collected in Nawabganj where the tax was levied for the first time. A marked improvement took place in Purulia (Rs. 1,918), Howrah (Rs. 1,910) and Deoghur (Rs. 1,337), and in so far as the increase is the result of closer supervision it is satisfactory, but there is some ground for thinking that the income in some municipalities is unduly swelled by the registration of carts which cannot be said to be used "in the ordinary course of business" within the municipality. The attention of Municipal Commissioners should again be called to the provisions of the law and to the necessity of avoiding the harassment of persons whose carts only occasionally visit the municipality. The arrangement by which the cart registration fees in certain Suburban Municipalities are collected by the Calcutta Corporation and the surplus proceeds divided has not worked satisfactorily. The expenses of the registration staff swallow up nearly all the receipts and there is hardly any surplus to distribute. A separate enquiry will be made with regard to this matter.

15. *Tax on Professions and Trades* (*Rs. 65,323*).—This tax is levied in 139 Municipalities out of 161. The receipts increased by Rs. 970, but they nowhere constitute a substantial portion of the Municipal income.

16. *Tolls on Roads and Ferries* (*Rs. 1,44,891*).—Tolls on roads are not levied in Bengal. The receipts from ferries show a net decrease of Rs. 456. In Saran a decrease of Rs. 1,335 is ascribed to the re-settlement of ferries at reduced rentals, but the cause of the reduction is not explained. The falling off in Monghyr (Rs. 2,000) is due to an advance collection of Rs. 1,000 in 1903-1904, and to the failure to collect Rs. 1,000 in 1904-1905. A decline of Rs. 934 in Cuttack is due to similar causes. The largest increases were obtained in Chandpur (Rs. 2,396) and Burdwan (Rs. 1,445); the former was due mainly to the realization of the previous year's arrears.

17. *Water-rate* (*Rs. 2,97,903*).—A water-rate is now levied in fourteen municipalities, having been levied for the first time during the year in Kurseong and Daltonganj. In these two municipalities the proceeds amounted

to Rs. 3,812 and Rs. 469, while in the other municipalities they increased from Rs. 2,85,248 to Rs. 2,93,592. There was an increase of Rs. 2,513 in Darjeeling due to better collections; of Rs. 1,914 in Mymensingh, owing to revision of assessment and the raising of the rate; and of Rs. 4,874 in Bhatgalpur, owing to a larger demand and better collections.

18. *Lighting Rate* (*Rs. 87,308*).—The proceeds of this rate, which is levied only in Howrah and Darjeeling, increased by Rs. 3,310. The increase is said to be due to better collections in Darjeeling, but fuller information should have been given by the Commissioner.

19. *Conservancy including scavenging and latrine-rate* (*Rs. 8,62,715*).—The revenue improved in all Divisions except Burdwan, where there was a falling off of Rs. 2,349. The large increase of Rs. 24,106 in the Presidency Division is due mainly to the extension of Part IX to the Santipur and Nadia Municipalities, where the receipts amounted to Rs. 12,222 and Rs. 4,235 respectively. The improvement was also marked in the Chittagong, Bhagalpur and Cuttack Divisions, and in the district of the 24-Parganas. The usual reasons are assigned for a rise in receipts, viz., revision of assessment, assessment of new holdings and better collections. No progress was made in the leasing out of trenching-grounds. The Commissioner of the Presidency Division remarks that, while the general repugnance of Bengal cultivators to use night-soil as manure will take time to disappear, the land is often so badly trenched that in any case no one would care to till it.

20. *Tax on persons according to their circumstances and property* (*Rs. 6,12,119*).—The income under this head shows a small increase of Rs. 1,424. There was a rise of Rs. 8,498 in the Presidency Division, but in the Patna Division the temporary exodus of residents from certain Municipalities on account of plague caused a decline of Rs. 5,805, or 4·2 per cent.

21. *Grants from Provincial and Local Funds and Contributions from private individuals* (*Rs. 4,88,234*).—The increase of Rs. 1,38,311 under this head is accounted for by larger Government subventions for medical purposes, including special grants for hospitals and dispensaries and grants-in-aid of preventive measures against plague. Contributions for general purposes amounted to Rs. 1,08,792, for education to Rs. 10,473, and for medical purposes to Rs. 3,68,969.

22. *Gifts, etc., by private individuals*.—The Commissioners have, as usual, recorded in their reports many instances of private liberality. The most prominent of the public benefactors during the year was the Maharani of Hatwa, who gave Rs. 25,000 for the construction of a new female ward and operation room for the Chapra hospital, and contributed Rs. 5,000 towards the cost of reconstructing the Bourdillon Market in the same town. Babu Dhanpat Singh Nowlakha subscribed Rs. 16,000 towards the construction and equipment of a Charitable Dispensary at Azimganj. The names of these and other donors will be recorded in a separate Resolution.

23. *Expenditure*.—The aggregate expenditure of the mufassal municipalities amounted to Rs. 57,93,338, against Rs. 53,85,903 in 1903-04 and Rs. 40,67,711 ten years ago. The ordinary expenditure (*i.e.*, excluding loans, advances and the like) rose from Rs. 45,04,960 to Rs. 48,34,702. The main heads under which this increase has occurred are Roads (Rs. 2,80,554), Lighting (Rs. 87,424), Conservancy (Rs. 53,662) and Drainage (Rs. 34,411). On the other hand, the expenditure on water-supply was less than in the previous year by Rs. 1,21,872, and that on buildings by Rs. 39,281. The distribution of the expenditure over the principal heads is still on the whole much the same as it was ten years ago.

24. *Office and Collection Establishment* (*Rs. 4,47,340*).—The expenditure increased in five Divisions and diminished in four, the net result being a decrease of Rs. 9,975. The expenditure under this head was about one-tenth of the total ordinary expenditure. In the Burdwan Division, it fell from 10·4 to 9·4 per cent., and in the Patna Division from 11·5 to 10·0, but in the Rajshahi Division it rose from 8·5 to 10·5 per cent. The highest percentage (26·3) was recorded in the Gobardanga Municipality in the 24-Parganas, and the lowest (4·7) in the Mymensingh Municipality. Constant watchfulness is required to check the unnecessary growth of expenditure of this kind, and it is satisfactory that an actual reduction should have been effected during the past year.

25. *Prevention of fire* (*Rs. 30,275*).—The outlay under this head increased by Rs. 2,694. Almost the whole of it was incurred in the Burdwan and Presidency Divisions, and four-fifths of it in the two Municipalities of Howrah and Cossipore-Chitpur which contribute towards the up-keep of the Metropolitan Fire Brigade. In the rest of the Province the charges were trifling. There were ten fires during the year, involving a loss of 5½ lakhs of rupees. The most serious fires were those at the Ghoosery Cotton Mills and the Sulkea jute press.

26. *Lighting* (*Rs. 3,29,835*).—The expenditure under this head shows an increase of no less than Rs. 87,124 or 27 per cent. This is almost wholly accounted for by heavy expenditure in Darjeeling on the electric lighting scheme, the charges for which exceeded those of the previous year by Rs. 79,045, the capital outlay amounting to Rs. 75,949. There has also been a general, though slight, increase in expenditure throughout the Province.

27. *Water-supply* (*Rs. 3,14,498*).—The expenditure on maintenance increased by Rs. 12,580, but the capital outlay diminished by Rs. 1,34,452, the net result being a decrease of Rs. 1,21,872. The capital charges in 1903-04 were exceptionally high and the falling off was not unexpected.

Eight Municipalities maintain complete Water-work installations of their own. Of these the Howrah Water-works are entitled on all accounts to the first place. Their management was most efficient and the cost of maintenance was reduced from 1·3 to 1·1 anna per thousand gallons. In Burdwan the Commissioners have maintained the high standard which they reached for the first time in the previous year. The cost of maintenance was reduced from 2·7 to 1·7 anna per thousand gallons, and by the advice of the Civil Surgeon, Lieutenant-Colonel ffrench-Mullen, a successful experiment was made in the use of ferro-sulphate of alumina to remove the silt from the river water. The other water-works have had greater difficulties to contend with and have not always succeeded in overcoming them. At Berhampore, Dacca, Arrah and Bhagalpur the recession of the main current of the river from the intake has occasioned great trouble and expense. At Arrah a channel was scraped through the sand-banks, while in the other three towns centrifugal pumps in the bed of the river had to be used to bring the water to the intakes. The management of the Berhampore Water-works was far from satisfactory. According to the Sanitary Engineer's estimate the rate-payers received a supply of only 2·8 gallons per head of the population, while the maintenance charges amounted to 10½ annas per thousand gallons. For forty-eight days the supply was cut off altogether, serious irregularities occurred in the accounts and grave discrepancies were found in the coal used. In these circumstances it is regrettable that the Commissioners have abandoned the intention previously expressed to adopt the Government rules for the appointment of a Committee of management. They have been warned that unless a very marked improvement is effected the management will be taken out of their hands altogether. At Dacca the condition of the works is not satisfactory, but the Commissioners adhere to their determination not to impose a water-rate. In Darjeeling the supply was insufficient during the hot-weather months, and arrangements have been made to link up a spring which has hitherto been untapped. At Arrah a very large amount of the water pumped is lost owing to the leaks in the settling tanks and filters. The result is a serious reduction in the supply and heavy maintenance charges in proportion to the water supplied. In Bhagalpur the position became so serious that a Special Committee was appointed to examine the water-works and suggest means for their improvement. The Committee met at the end of the year and have submitted recommendations involving a capital outlay of about a lakh and-a-half of rupees. Towards this amount Government has undertaken to contribute, and it is hoped that the Municipality will be able to provide the balance.

Certain towns are in the fortunate position of being able to obtain their water from an external source and are thus saved the expense and trouble of keeping up an installation of their own. Daltonganj now gets a daily supply of 40,000 gallons from the Railway at two annas per thousand gallons, while Garulia, Tittaghar and Bhatpara are supplied with water by the Mills free of cost. Several of the Suburban Municipalities draw water from the Calcutta mains; but owing to the shortness of filtered water in the town have been

unable to get the full promised supply. The Corporation have recently arranged to increase their supply by about six million gallons daily, and are now in a position to comply with their engagements.

The management of a water-works installation particularly when the supply is drawn from a river which is liable to desert its channel presents problems of peculiar difficulty which are apt to prove too complex for solution by the unaided energies of Municipal bodies. The financial burden they entail is heavy, and Government assistance has often to be invoked. Nevertheless a considerable measure of success has been obtained in combatting the difficulties that present themselves, and the Lieutenant-Governor can congratulate more than one Municipality on most creditable work. Towns of moderate size that are content with unambitious projects may obtain very satisfactory results from a filter such as that which has been established at Faridpur, which is designed to supply ten thousand gallons a day. Similar filters have been set up at Patuakhali and Jessore, and sanction has been accorded to a scheme of the same kind at Khulna.

28. *Drainage* (*Rs. 2,01,584*).—The expenditure exceeded that of the previous year by Rs. 34,411, of which Rs. 15,198 was due to larger capital outlay and Rs. 19,213 to increased charges for maintenance. In Howrah Rs. 24,431 was spent on the construction of the Sibpur section of the drainage scheme. In Burdwan Rs. 3,928 was expended on the preliminary survey and levelling operations, and Rs. 2,603 in Serampore for similar work. The expenditure of Rs. 5,145 in Naraingani was due chiefly to the completion of the Sutarpara drainage work, joining all the ditches and cess-pools in that mahalla with the river by the construction of a masonry culvert.

The expenditure on drainage works may be expected to increase steadily for some years to come. In nearly all the important Municipalities in the Province schemes are at various stages of preparation and some of the smallar towns also are awaking to their responsibilities in this matter. A complete enumeration of the various projects would occupy too much space, and only the more prominent schemes can be referred to. For drainage purposes Howrah has been divided into four sections. Work is already in progress on the Sibpur section, and the Southern Foreshore is about to be taken up. In the 24-Parganas district particular attention is being given to drainage. Schemes have already been completed for Baranagar, Titagarh and Garulia and these will shortly be commenced, while the projects in Cossipur-Chitpur, Budge-Budge and Garden Reach are nearing completion. The Arathoon Jute Mills Company are about to take up the drain- age of the salt water from Ward No. 3 in South Dum Dum. The Lieutenant-Governor has learned with regret that the Commissioners of the Berhampore Municipality have adopted the short-sighted and wasteful policy of adding new lengths to their pucka drains, although no proper scheme has been prepared. The Commissioner must see that his order forbidding such expenditure is obeyed. The preparation of a well thought-out scheme based on a careful survey may involve some delay in commencing work, but in no other way can the waste of public money on useless works be prevented. The comprehensive drainage scheme for Monghyr is still in preparation, and the Puri drainage scheme was sanctioned after the close of the year. Owing to the exceptional position of Puri as a pilgrim centre, the sanitary improvement of the town is a matter of more than local importance, and every effort must be made to press on the work. It is hoped that an Assistant Sanitary Engineer will be appointed shortly, whose chief duty will be to assist Municipalities in preparing their drainage schemes.

29. *Conservancy, including road cleaning and road watering and latrines* (*Rs. 13,69,642*).—The outlay on conservancy increased in all Divisions except Burdwan. It now amounts to 30·6 per cent. of the aggregate Municipal expenditure. The progress in this direction during the last five years has been rapid, and is no doubt due largely to the advent of plague. The difficulties in connection with the existing system for the removal of night-soil are however almost insuperable, and it is only natural that many Municipalities should turn to the bacteriological methods of night-soil disposal for a solution of their difficulties. It is reported that the biological filters in Howrah continue to work well, and the sewage filter at Nayasarak in Dacca is also said to be satisfactory. No information has been given with regard to the septic

tank constructed in the same town in 1903-04. The septic tank at Muzaffarpur, which was completed towards the close of the year, was not actually brought into use. It is not likely however that rapid progress in this direction will be made unless some means can be devised for disposing of the effluent in a satisfactory manner, or of securing an effluent which shall not only be chemically but bacteriologically pure. Recent experiments indicate that a high standard of purity can be obtained by the treatment of the effluent with chlorine.

Of the net increase of Rs. 53,662 in the expenditure in the whole Province the Presidency Division is responsible for Rs. 31,726. The outbreak of plague in some of the towns near Calcutta resulted in increased attention being given to the cleaning Department. Many of the suburban towns are alive to their responsibilities and are taking energetic action to put things right. In his report for the year 1904 the Sanitary Commissioner draws attention to the excellent work which is being done in Bhatpara, Tittaghar, Maniktala and Garden Reach in the way of improving insanitary bastis. Roads are being cut through them, tanks filled up and insanitary latrines abolished. The example is one that might well be followed, for in these Municipalities, gratifying results have been obtained with a comparatively small outlay.

30. *Hospitals and Dispensaries* (*Rs. 5,05,060*).—The expenditure on Hospitals and Dispensaries exceeded that of 1902-1903 by Rs. 35,741 but was less by Rs. 5,269 than that of 1903-04. The total expenditure for medical purposes, inclusive of plague charges which are separately shown, was Rs. 5,46,549, but the contributions received from Government, local bodies and the public amounted to Rs. 3,68,969. The actual contributions by Municipalities from their own resources amounted, however, to more than the difference between these two sums, because the Government grants for 1904-05, which were exceptionally large, were not fully spent. According to the Dispensary Report for 1904 the net expenditure in that year came to Rs. 2,32,056, or 5·2 per cent. of the ordinary expenditure. The important point is that this figure is less by Rs. 51,978 than the amount contributed in the previous year, and as it was not intended that the appointment of separate Dispensary Committees should lead to a reduction of this nature, special instructions have been issued to Commissioners to make a fuller use of their power of budget control, and to see that the needs of the Dispensaries are fairly provided for. The proportionate expenditure is noticeably small in the Burdwan and Presidency Divisions.

31. *Vaccination* (*Rs. 21,795*).—The total expenditure on vaccination has hardly varied during the last four years but the actual work done has diminished. The number of infants under one year of age successfully vaccinated fell from 45,817 in 1903-04 to 44,069. It is to be hoped that better results will be obtained during the current year.

32. *Markets, slaughter-houses, etc.*—The necessity of preventing the spread of disease through the public food supply is now receiving fairly general attention. The provisions of Part X of the Act were extended to nine municipalities; new markets were opened at Vishnupur and Barh, and are under construction at Chapra and Puri. The total expenditure on markets and slaughter houses rose from Rs. 23,753 to Rs. 43,630, of which Rs. 16,314 was spent on improving the Municipal market in Howrah. The work of inspecting the food supply is carried out in some cases by special Sanitary Inspectors and in others by the Overseers, but in most of the smaller Municipalities this duty is performed by the Commissioners themselves. The need for close supervision is shown by the fact that in Bankura and Cuttack persons affected with leprosy were found selling food.

33. *Public Works* (*Rs. 10,21,869*).—The expenditure on public works rose from Rs. 7,74,284 to Rs. 10,21,869. This is accounted for by an increase of nearly three lakhs in the outlay on roads, of which again Rs. 2,24,180 represents the contribution made by the Howrah Municipality to the East Indian Railway as their share of the cost of strengthening the Buckland Bridge, in order to enable it to bear the weight of electric tram-cars.

34. *Public Instruction* (*Rs. 1,52,392*).—The expenditure on education increased by Rs. 7,653. The amount spent on primary education rose from Rs. 81,789 to Rs. 83,903. This represents 2·8 per cent. of the aggregate ordinary income of the Municipalities. The percentage was highest in the

Orissa Division (4·1) and lowest in the Burdwan Division (2·1). The prescribed standard of 3·2 per cent. has not yet been reached in the aggregate, but it is largely exceeded in many of the smaller towns. The general ratio is kept down by the fact that in the larger towns primary education can be provided for by a smaller proportionate expenditure. The above figures have been compiled from those given in the Municipal reports. The returns of the Education Department place the expenditure from Municipal funds on primary education in the year under review at Rs. 1,00,033. An attempt will be made to reconcile the discrepancy.

35. *Loans.*—Thirty-nine Municipalities were in debt to Government at the close of the year, their total indebtedness amounting to Rs. 34,77,735. Against this however must be set off Rs. 1,51,285, the amount accumulated in the sinking funds of the Burdwan, Howrah and Bhagalpur Municipalities to pay off their debenture loans, which are outside the Government account, and also a sum of Rs. 8,370 payable to the Chittagong Municipality by the Port Commissioners of that town. The net indebtedness is therefore only Rs. 33,18,080, more than half of which represents the debt of the Howrah Municipality. Five new loans aggregating Rs. 2,17,235 were granted during the year, while the payments on account of the principal of existing loans amounted to Rs. 1,23,319, the increase in the net indebtedness being Rs. 88,916. Howrah received Rs. 1,50,000, the balance of the loan for the reconstruction of the Buckland Bridge. Tollygunge received Rs. 16,000 for its filtered water-supply and South Barrackpur and Panihati Rs. 1,500 and Rs. 3,750 to meet their share of the cost of improving the Kharda Khal. Darjeeling drew Rs. 43,985, the balance of its loan for the improvement of the electric-light installation, and Monghyr Rs. 2,000 for the cost of the survey of the town.

On the 31st of March 1905, the outstanding liabilities of all the Municipalities in the Province on account of unpaid bills and unfinished works were Rs. 1,44,894, which is more than 15 per cent. of the closing balance. In twelve towns these liabilities exceeded the closing balance and in seven it exceeded 15 per cent. of the current demand. Commissioners should impress on all Municipalities the necessity of meeting all demands as they fall due and not allowing them to accumulate until they become unmanageable.

The financial condition of the Berhampore Municipality continues to be very unsatisfactory. Its closing balance amounted to Rs. 9,498, but in addition to the outstanding balance of the Government loan, which amounts to Rs. 12,449, the Municipality is still in debt to its Chairman to the extent of Rs. 3,700, and the Commissioner reports that the liabilities on account of unpaid claims amount to Rs. 1,808 and the credit balance of the latrine fund to Rs. 3,491. The financial embarrassments of the Municipality are due in part to the burden of maintaining their water-works, but the Lieutenant-Governor cannot acquit the Commissioners of mismanagement and finds it necessary to warn them that the present state of affairs is one which cannot be allowed to continue.

36. *Audit of accounts and embezzlements.*—There were fewer cases of embezzlement than in the previous year, only two such instances being reported. In Daudnagar the Head-clerk was found to have embezzled more than Rs. 800, and in Bhagalpur a similar fraud was committed by a collecting sircar. The office of the Cossipore-Chitpur Municipality was broken into, and Government Promissory notes, cheques and cash to the value of Rs. 68,181 were stolen. Fortunately almost the whole amount was recovered. In Chapra the accounts of the Municipality were found to have fallen into a state of great confusion, and a special officer was appointed to examine and report on them.

37. *Working of the Porters and Dandiwalias Act.*—This Act, which was previously in force only in Darjeeling, was extended to Kurseong during the year. The number of porters and dandiwallas registered in Darjeeling declined from 400 and 459 to 187 and 297 respectively. The decrease was, no doubt, due to the Tibet Mission. There were 25 prosecutions against 12 in the previous year. In Kurseong the number of porters and dandiwallas registered was 106, and there were 14 prosecutions.

38. The Howrah Municipality demands special notice. In the last Resolution it was the pleasant duty of the Lieutenant-Governor to endorse the

cordial commendations bestowed on the work of the Municipal Commissioners by Sir James Bourdillon in the previous year, and His Honour is glad to find that the progressive improvement in the various branches of the administration is still maintained. The results in the Collection Department are particularly good. The percentage of the total collections to the current demand has indeed fallen from Rs. 99·1 to 97·8, but this is due not to any deterioration in the work, but to the fact that the realizable arrears have been reduced to a nominal amount. The outstanding balance which in the year 1898-99 amounted to 50·9 per cent. of the current demand, and in 1903-04 to 12·4 per cent., has now been reduced to 4·5 per cent. The percentage of total collections to the total demand rose from 84·6 in 1903-04 to 87·6 per cent. in the year under review and that of the current collections to the current demand from 88·7 to 93 per cent. This improvement is attributed by the Chairman to the fact that the taxes are now collected by the Municipal staff and not through the agency of a Contractor.

Other branches of the administration are no less satisfactory. The Lieutenant-Governor recently paid a visit to the water-works and was highly pleased with the way in which they are managed. The only defect connected with the water-supply is in the distribution mains, for which the present staff are not responsible. The working expenses have been reduced to about one anna per 1,000 gallons which is the lowest ever recorded in the history of the Municipality. The Sibpur section of the drainage scheme was completed during the year and is working satisfactorily; good progress has been made with the preparation of the detailed estimates for the other sections. As the drainage scheme is extended, steps will be taken to cleanse or fill up the numerous insanitary tanks which are scattered throughout the Municipality. The Commissioners are also dealing with the insanitary and congested *bastis*, which form a standing menace to the health of the community. A regular programme has been drawn up for improving these *bastis* at the rate of five or six a year. The Conservancy branch line from Lillooah to Belgachia is nearing completion, and should prove a great relief to the overworked trenching ground at Nandibagan. An arrangement has been made with the Calcutta Tramways Company for the introduction of an Electric Tramway Service in Howrah, and it is expected that trams will be running in two years' time. This will no doubt give a great impetus to building in the outskirts of the town, and will relieve the areas which are now congested. It is of the utmost importance that the Commissioners should make provision for this beforehand by a careful alignment of the roads in what are now rural areas, and by laying out the sites of the *bastis* which will soon spring into existence.

39. In the foregoing paragraphs the various branches of municipal activity have been successively brought under review. The method of treatment is dictated by the form which, under the orders of the Supreme Government, has been adopted for many years past. Each question is viewed mainly from its financial and statistical side, and only so much of the municipal life as is capable of expression in figures finds an assured place in the annual review. A complete account of the municipal history of the year would contain much which has necessarily been omitted either from considerations of space or as lying outside the scope of the Resolution.

In some respects a detailed history of a single Municipality would be at once more instructive and more interesting than the summarised narrative of a whole Province, where local colour is rigorously suppressed and individual features are lost in the general mass. But in some cases the figures themselves are the most eloquent witnesses to progress, and this is especially the case in the Collection Department on the satisfactory condition of which particular stress has been laid. The collection of revenue is not an end in itself, and the prompt realisation of the municipal taxes deserves recognition mainly because the work of the Collection Department is a barometer from which the condition of the whole administration can be accurately gauged. It may not be true that good collections are an infallible proof of sound administration, but it is quite certain that bad collections mean slovenly management in every Department. A Municipality which cannot collect its dues is not likely to manage its water-works efficiently or to provide adequately for the drainage of the town. It is therefore satisfactory to find that in this

Department the improvement is steady and continuous, and the Lieutenant-Governor does not doubt that the interest in public affairs and close attention to detail which have produced good results in one Department will not fail of their effect when applied to the important problems of water-supply, drainage and conservancy. What has been said on these matters should suffice to show that there has been much of honourable achievement in the past and much which is of good promise for the future. In the course of the next few years a fair-sized Municipality which has not a regular system of drainage will have cause to blush at its backwardness. The problems of conservancy are more difficult, and it would be idle to pretend that the solution of many of them is yet in sight. But the septic-tank latrine should go far to get rid of the perpetual nuisance of the trenching-ground.

In conclusion the Lieutenant-Governor desires to congratulate the Municipalities on the good work that has been accomplished and to express to the many gentlemen who devote their time and labour to the service of the community as Municipal Commissioners his warm appreciation of their devotedness and public spirit.

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Secretary to the Govt. of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1904-1905.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1905.*

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which Constituted.	Population within the Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
BURDWAN DIVISION.													
Burdwan	1	Burdwan	Act III (B.C.) of 1884 as amended.	38,691	1	6	15	22	3	19	2	20	
	2	Kalna		8,121	...	5	10	15	1	14	...	15	
	3	Katwa		7,220	...	4	8	12	...	12	...	12	
	4	Dainhat		5,618	1	4	8	13	1	12	...	13	
	5	Raniganj		16,398	...	4	8	12	1	11	2	10	
	6	Asansol		17,984	4	5	...	9	4	5	5	4	
			Total	94,032	6	28	49	83	10	73	9	74	
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	2	3	11	16	3	13	1	15	
Bankura	8	Bankura	Ditto	20,666	1	3	8	12	1	11	2	10	
	9	Vishnupur		19,090	...	4	8	12	1	11	...	12	
	10	Sonamukhi		13,448	1	9	...	10	2	8	...	10	
			Total	53,204	2	16	16	34	4	30	2	32	
Midnapore	11	Midnapore	Act III (B.C.) of 1884 as amended.	33,138	1	5	12	18	2	16	2	16	
	12	Tamluk		7,872	...	4	8	12	2	10	...	12	
	13	Ghatal		14,537	...	5	10	15	1	14	...	15	
	14	Chandrakona		9,315	...	4	8	12	...	12	...	12	
	15	Ramjibanpur		10,265	...	3	6	9	...	9	...	9	
	16	Khirpai		4,995	...	4	6	10	1	9	...	10	
	17	Kharar		9,493	1	5	10	16	1	15	...	16	
			Total	89,615	2	30	60	92	7	85	2	90	
Hooghly	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	1	5	12	18	3	15	2	16	
	19	Serampore		44,451	...	6	12	18	2	16	3	15	
	20	Uttarpara		7,036	...	4	8	12	1	11	1	11	
	21	Baidyabati		17,174	...	4	8	12	1	11	1	11	
	22	Bhadreswar		15,150	...	4	8	12	...	12	3	9	
	23	Kotrung		5,944	...	3	6	9	...	9	...	9	
	24	Bansberia		6,473	...	3	6	9	...	9	...	9	
	25	Aramoagh		8,281	2	9	...	11	2	9	...	11	
			Total	133,892	3	38	60	101	9	92	10	91	
Howrah	26	Howrah	Act III (B.C.) of 1884 as amended.	157,594	2	8	20	30	3	27	8	22	
	27	Bally		18,662	...	6	12	18	2	16	4	14	
	28	Uluberia		5,395	1	8	...	9	2	7	...	9	
			Total	181,651	3	22	32	57	7	50	12	45	
			Divisional Total	561,086	18	137	228	383	40	343	36	347	
PRESIDENCY DIVISION.													
24-Parganas	29	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	6	6	2	10	
	30	Maniktala		32,387	...	4	8	12	3	9	1	11	
	31	Baranagore		25,432	...	3	6	9	1	8	3	6	
	32	Kamarhati		13,216	...	9	...	9	...	9	2	7	
	33	South Suburban		26,374	...	3	7	10	4	6	...	10	
	34	Tollyganj		12,821	...	3	6	9	1	8	...	9	
	35	Garden Reach		28,211	...	12	...	12	...	12	7	5	
	36	Rajpur		10,713	...	6	12	18	2	16	...	18	
	37	Baruipur		4,217	...	3	6	9	2	7	...	9	
	38	Jainagar		8,810	...	4	8	12	1	11	...	12	
	39	South Dum-Dum		10,904	...	3	6	9	1	8	...	9	
	40	North ditto		4,995	...	3	6	9	1	8	...	9	
	41	South Barrackpore.		9,419	...	3	6	9	1	8	...	9	
	42	Panihati		11,178	...	3	7	10	2	8	...	10	
	43	Tittaghar		16,065	...	9	...	9	...	9	6	3	
	44	North Barrackpore.		12,600	...	5	10	15	2	13	...	15	
	45	Garulia		7,375	...	9	...	9	1	8	4	5	
	46	Barasat		8,634	...	6	12	18	6	12	...	18	
	47	Naihati		13,831	...	3	6	9	3	6	2	7	
	48	Halisahar		9,922	...	4	8	12	7	5	2	10	
	49	Bhatpara		21,540	...	9	...	9	...	9	6	3	
	50	Gobardanga		5,865	...	3	6	9	1	8	...	9	
	51	Basirhat		17,001	...	5	10	15	...	15	...	15	
	52	Baduria		12,921	...	4	8	12	1	11	...	12	
	53	Taki		5,089	...	3	6	9	1	8	...	9	
	54	Budge-Budge		13,051	...	10	...	10	1	9	7	3	
			Total	383,322	...	133	152	285	48	237	42	243	
Nadia	55	Krishnagar	Act III (B.C.) of 1884 as amended.	24,547	3	6	12	21	5	16	2	19	
	56	Santipur		26,898	1	9	...	10	1	9	...	10	
	57	Ranaghat		8,744	...	6	12	18	2	16	...	18	
	58	Nadia		10,880	...	9	...	9	...	9	...	9	
	59	Kushtia		5,330	...	4	8	12	1	11	1	11	
	60	Kumarkhali		4,584	...	5	10	15	1	14	...	15	
	61	Meherpur		5,766	...	3	6	9	...	9	...	9	
	62	Birnagar		3,124	...	4	8	12	...	12	...	12	
	63	Chakdah		5,482	...	12	...	12	...	12	1	11	
			Total	95,355	4	58	56	118	10	108	4	114	

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1905*—continued.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which Constituted.	Population within Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Native.	REMARKS.
PRESIDENCY DIVISION—*concluded.*													
Murshidabad ...	64	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	5	20	3	22	
	65	Murshidabad ...		15,168	...	5	10	15	2	13	1	14	
	66	Azimganj ...		13,385	...	5	10	15	...	15	1	14	
	67	Jangipur ...		10,921	...	8	16	24	2	22	1	23	
	68	Kandi ...		12,036	1	3	7	11	3	8	...	11	
			Total ...	75,907	3	27	60	90	12	78	6	84	
Jessore	69	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	2	4	12	18	5	13	...	18	
	70	Kotchandpur		9,560	...	3	6	9	1	8	...	9	
	71	Maheshpur ...		4,180	...	5	10	15	1	14	...	15	
			Total ...	21,794	2	12	28	42	7	35	...	42	
Khulna	72	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	2	13	...	15	4	11	...	15	
	73	Satkhira ...		10,381	...	4	8	12	1	11	...	12	
	74	Debhatta ...		5,454	...	12	...	12	...	12	...	12	
			Total ...	26,315	2	29	8	39	5	34	...	39	
			Divisional Total...	602,093	11	259	304	574	82	492	52	522	
RAJSHAHI DIVISION.													
Rajshahi	75	Rampur Boalia	Act III (B.C.) of 1884.	21,589	...	7	14	21	6	15	2	19	
	76	Nator		8,654	...	7	12	19	2	17	...	19	
			Total ...	30,243	...	14	26	40	8	32	2	38	
Dinajpur	77	Dinajpur ...	Act III (B.C.) of 1868.	14,936	1	4	10	15	2	13	1	14	
Jalpaiguri	78	Jalpaiguri ...	Ditto ...	10,231	3	10	...	13	4	9	3	10	
Darjeeling ...	79	Darjeeling ...	Ditto ...	16,924	3	22	...	25	6	19	21	4	
	80	Kurseong ...		4,469	1	3	8	12	1	11	5	7	
			Total ...	21,393	4	25	8	37	7	30	26	11	
Rangpur	81	Rangpur ...	Act III (B.C.) of 1884.	15,960	2	4	12	18	3	15	...	18	
Bogra	82	Bogra	Ditto ...	7,094	1	4	10	15	3	12	...	15	
	83	Sherpur		4,104	...	4	8	12	1	11	...	12	
			Total ...	11,198	1	8	18	27	4	23	...	27	
Pabna	84	Pabna	Act III (B.C.) of 1884.	18,424	...	6	12	18	3	15	1	17	
	85	Sirajganj ...		23,114	...	6	12	18	..	18	4	14	
			Total ...	41,538	...	12	24	36	3	33	5	31	
			Divisional Total	145,499	11	77	98	186	31	155	37	149	
DACCA DIVISION.													
Dacca	86	Dacca	Bengal Act III of 1884, as amended up to date.	90,542	4	3	14	21	4	17	3	18	
	87	Narayanganj ...		24,472	...	4	8	12	...	12	4	8	
			Total ...	115,014	4	7	22	33	4	29	7	26	
Mymensingh ...	88	Mymensingh ...	Bengal Act III of 1884, as amended up to date.	14,668	2	4	12	18	3	15	2	16	
	89	Muktagacha ...		5,888	...	3	6	9	...	9	...	9	
	90	Jamalpur ...		17,965	1	4	10	15	1	14	...	15	
	91	Sherpur ...		12,535	...	8	4	12	1	11	...	12	
	92	Kishorganj ...		16,246	...	5	10	15	...	15	...	15	
	93	Bazitpur ...		10,027	...	3	6	9	2	7	...	9	
	94	Netrakona ...		11,402	1	15	...	16	5	11	...	16	
	95	Tangail ...		16,666	1	4	10	15	2	13	...	15	
			Total ...	105,397	5	46	58	109	14	95	2	107	
Faridpur ...	96	Faridpur ...	Bengal Act III of 1884, as amended up to date.	11,649	...	6	12	18	9	9	...	18	
	97	Madaripur ...		17,463	...	4	8	12	1	11	1	11	
			Total ...	29,112	...	10	20	30	10	20	1	29	
Backergunge ...	98	Barisal ...	Bengal Act III of 1884, as amended up to date.	18,978	...	5	10	15	2	15		13	
	99	Nalchiti ...		2,249	2	7	...	9	4	5	...	9	
	100	Jhalokati ...		5,234	1	8	...	9	2	7	...	9	
	101	Pirojpur ...		14,119	1	10	...	11	2	9	...	11	
	102	Patuakhali ...		5,003	1	9	...	10	3	7	...	10	
			Total ...	45,574	5	39	10	54	13	41	2	52	
			Divisional Total ...	295,097	14	102	110	226	41	185	12	214	

FORM NO. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1905*—continued.

1	2	3	4	5	6								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which Constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEES.								REMARKS.
					(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	
CHITTAGONG DIVISION.													
Tippera	103	Comilla	Bengal Act III of 1884.	19,169	1	5	12	18	2	16	3	15	
	104	Brahmanbaria		19,915	1	3	8	12	1	11	...	12	
	105	Chandpur		9,362	2	7	...	9	2	7	2	7	
			Total	48,446	4	15	20	39	5	34	5	34	
Noakhali	106	Noakhali	Bengal Act III of 1884.	6,520	1	3	8	12	1	11	1	11	
Chittagong	107	Chittagong	Ditto	22,140	1	5	12	18	5	13	3	15	
	108	Cox's Bazar	Ditto	3,845	3	10	...	13	3	10	...	13	
			Total	25,985	4	15	12	31	8	23	3	28	
			Divisional Total	80,951	9	33	40	82	14	68	9	73	
PATNA DIVISION.													
Patna	109	Patna	Bengal Act III of 1884, as amended up to date.	153,739	4	7	20	31	4	27	4	27	
	110	Barh		12,164	1	3	6*	10	2	8	1	9	
	111	Bihar		45,003	2	2	8	12	2	10	1	11	
	112	Dinapore		22,858	1	6	12	19	3	16	2	17	
			Total	233,824	8	18	46	72	11	61	8	64	
Gaya	113	Gaya	Bengal Act III of 1884, as amended up to date.	71,288	3	6	16	25	3	22	5	20	
	114	Tikari		6,437	3	9	...	12	5	7	1	11	
	115	Daudnagar		9,744	1	12	...	13	1	12	...	13	
			Total	87,469	7	27	16	50	9	41	6	44	
Shahabad	116	Arrah	Bengal Act III of 1884, as amended up to date.	46,170	1	5	12	18	1	17	1	17	
	117	Jagadispur		11,451	...	4	5	9	1	8	2	7	
	118	Buxar		13,945	...	5	8	13	3	10	2	11	
	119	Dumraon		17,236	...	3	6	9	1	8	...	9	
	120	Bhabhua		5,660	1	3	6	10	2	8	...	10	
	121	Sasaram		23,644	1	7	14	22	1	21	1	21	
			Total	118,106	3	27	51	81	9	72	6	75	
Saran	122	Chapra	Bengal Act III of 1884, as amended up to date.	45,901	1	6	12	19	3	16	5	14	
	123	Revelganj		9,765	2	2	8	12	3	9	1	11	
	124	Siwan		15,756	1	3	6	10	1	9	1	9	
			Total	71,422	4	11	26	41	7	34	7	34	
Champaran	125	Motihari	Bengal Act III of 1884, as amended up to date.	13,730	1	4	8	13	3	10	4	9	
	126	Bettiah		24,696	1	12	...	13	8	5	3	10	
			Total	38,426	2	16	8	26	11	15	7	19	
Muzaffarpur	127	Muzaffarpur	Bengal Act III of 1884, as amended up to date.	45,617	1	6	12	19	3	16	4	15	
	128	Hajipur		21,398	...	4	9	13	1	12	1	12	
	129	Lalganj		11,502	...	10	1	11	2	9	1	10	
	130	Sitamarhi		9,538	1	11	...	12	2	10	1	11	
			Total	88,055	2	31	22	55	8	47	7	48	
Darbhanga	131	Darbhanga	Bengal Act III of 1884, as amended up to date.	66,244	4	4	14	22	5	17	4	18	
	132	Madhubani		12,900	1	5	10	16	3	13	1	15	
	133	Roserha		10,245	...	14	...	14	...	14	2	12	
	134	Samastipur		8,285	2	7	...	9	2	7	2	7	
			Total	97,674	7	30	24	61	10	51	9	52	
			Divisional Total...	734,976	33	160	193	386	65	321	50	33	
BHAGALPUR DIVISION.													
Monghyr	135	Monghyr	Bengal Act III of 1884.	50,133	1	8	10	19	2	17	5	14	
	136	Jamalpur		20,074	...	8	10	18	...	18	8	10	
			Total	70,207	1	16	20	37	2	35	13	24	
Bhagalpur	137	Bhagalpur	Bengal Act III of 1884.	75,764	...	7	14	21	3	18	4	17	
	138	Colgong		5,360	...	11	...	11	1	10	...	11	
			Total	81,124	...	18	14	32	4	28	4	28	
Purnea	139	Purnea	Bengal Act III of 1884.	14,006	1	6	12	19	4	15	4	15	
	140	Kishanganj		7,689	2	3	8	13	3	10	1	12	
			Total	21,695	3	9	20	32	7	25	5	27	

* Of these two resigned, and in their places two members were appointed under section 16 of the Municipal Act.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1905*—concluded.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which Constituted.	Population within Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
BHAGALPUR DIVISION—*concld.*													
Malda	141	English Bazar	Bengal Act III of 1884.	13,668	3	3	12	18	3	15	...	18	
	142	Old Malda ...		3,744	2	2	8	12	2	10	...	12	
	143	Nawabganj ...		12,373	...	12	...	12	1	11	...	12	
			Total ...	29,785	5	17	20	42	6	36	...	42	
Santhal Parganas	144	Deoghar ...	Bengal Act III of 1884.	7,019	...	7	9	16	6	10	2	14	
	145	Sahibganj ...		7,894	2	1	6	9	2	7	2	7	
	146	Dumka ...		5,326	3	7	...	10	3	7	2	8	
			Total ...	20,239	5	15	15	35	11	24	6	29	
			Divisional Total	223,050	14	75	89	178	30	148	28	150	
ORISSA DIVISION.													
Cuttack	147	Cuttack	Bengal Municipal Act III (B.C.) of 1884 as amended up to date.	46,555	2*	4	12	18	2	16	3	15	
	148	Jajpur		12,109	1	11	...	12	2	10	...	12	
	149	Kendrapara ...		15,245	...	12	...	12	3	9	2	10	
			Total ...	73,909	3	27	12	42	7	35	5	37	
Balasore	150	Balasore... ...	Bengal Municipal Act III (B.C.) of 1884 as amended up to date.	20,965	1	5	12	18	5	13	4	14	
Puri	151	Puri	Ditto ...	30,857	1	4	10	15	6	9	2	13	
			Divisional Total ...	125,731	5	36	34	75	18	57	11	64	
CHOTA NAGPUR DIVISION.													
Hazaribagh ...	152	Hazaribagh ...	Bengal Act III of 1884, as amended up to date.	15,799	2	4	9	15	4	11	4	11	
	153	Chatra ...		10,599	2	4	10	16	7	9	1	15	
	154	Giridih ...		9,433	1	8	...	9	1	8	4	5	
			Total ...	35,831	5	16	19	40	12	28	9	31	
Ranchi	155	Ranchi ...	Bengal Act III of 1884, as amended up to date.	23,810	2	4	10	16	2	14	2	14	
	156	Lohardaga ...		6,123	...	10	...	10	...	10	2	8	
			Total ...	29,933	2	14	10	26	2	24	4	22	
Palamau	157	Daltonganj ...	Bengal Act III of 1884, as amended up to date.	4,691	4	6	...	10	4	6	1	9	
Manbhum ...	158	Purulia ...	Ditto ...	17,291	2	5	12	19	5	14	5	14	
	159	Jhalda		4,879	...	9	...	9	1	8	...	9	
	160	Raghunathpur		4,172	1	9	...	10	2	8	2	8	
			Total ...	26,342	3	23	12	38	8	30	7	31	
Singhbhum ...	161	Chaibassa ...	Bengal Act III of 1884, as amended up to date.	8,653	4	9	...	13	5	8	3	10	
			Divisional Total	105,459	18	68	41	127	31	96	24	103	
			GRAND TOTAL FOR 1904-05.	2,874,533	153	947	1,137	2,217	352	1,865	259	1,958	

* Nominated.

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1904-1905.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c.), in as many columns as may be necessary.		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous *receipts* and penalties.	
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan ...	2,335	38,444	5,912	1,181	5,168	23,832	...	17,400	...	717	92,654
	2	Kalna ...	2,828	322	3,525	167	...	...	...	3,363	4,762	79	12,218
	3	Katwa ...	3,303	131	487	73	...	...	...	1,964	4,932	110	7,702
	4	Dainhat ...	435	...	293	...	...	...	...	414	2,559	13	3,279
	5	Raniganj ...	4,438	12,946	1,447	573	...	...	...	2,860	...	61	17,877
	6	Asansoi ...	1,707	11,438	753	178	...	...	...	4,134	...	125	16,628
		Total ...	15,046	63,281	12,417	2,177	5,168	23,832	...	30,125	12,253	1,105	1,50,358
Birbhum	7	Suri ...	2,622	1,115	1,001	183	...	...	...	3,497	4,554	9	10,359
Bankura	8	Bankura ...	6,836	1,239	570	51	...	...	...	2,349	6,781	54	11,044
	9	Vishnupur ...	4,754	168	606	53	...	...	...	...	5,205	134	6,166
	10	Sonamukhi ...	2,823	65	355	118	...	...	...	...	4,153	21	4,712
		Total ...	14,413	1,472	1,531	222	...	...	...	2,349	16,139	209	21,922
Midnapore	11	Midnapore ...	2,421	18,243	5,428	435	...	...	...	14,514	...	332	38,952
	12	Tamluk ...	1,181	330	270	15	240	...	...	2,142	3,485	58	6,540
	13	Ghatal ...	2,415	237	769	3	...	...	...	...	6,531	330	7,870
	14	Chandrakona ...	735	27	1,110	...	...	...	...	...	3,130	50	4,317
	15	Ramjibanpur ...	892	31	492	...	...	...	...	...	2,286	19	2,828
	16	Khirpai ...	801	40	1,077	...	...	...	...	...	1,689	19	2,825
	17	Kharar ...	754	...	1,003	...	...	...	...	...	3,235	29	4,267
		Total ...	9,199	18,908	10,149	453	240	...	...	16,656	20,356	837	67,599
Hooghly ...	18	Hooghly-Chinsura	3,826	31,946	4,486	597	2,934	...	...	17,409	...	1,473	58,795
	19	Serampore ...	10,770	29,013	1,528	1,123	5,210	...	...	15,937	...	310	53,121
	20	Uttarpara ...	1,873	7,909	1,281	451	941	...	...	4,430	...	9	15,021
	21	Baidyabati ...	3,594	36	5,863	1,725	390	...	...	4,870	7,799	141	20,624
	22	Bhadreswar ...	2,137	6,514	1,234	516	...	...	...	3,848	1,300	58	13,470
	23	Kotrung ...	2,582	...	109	1,859	...	...	...	...	3,050	29	5,047
	24	Bansberia ...	2,230	...	299	381	...	...	...	...	3,795	26	4,501
	25	Arambagh ...	849	490	336	116	...	...	...	1,166	2,253	105	5,163
		Total ...	27,861	75,908	14,886	6,768	9,475	...	...	47,660	18,897	2,151	1,75,745
Howrah	26	Howrah ...	3,16,515	1,80,311	14,154	2,645	...	1,32,429	54,936	1,49,443	...	1,307	5,35,125
	27	Bally ...	9,169	26,593	565	895	1,240	...	...	8,288	...	127	37,708
	28	Uluberia ...	294	429	51	...	...	...	...	...	2,575	52	3,107
		Total ...	2,25,978	2,07,233	14,770	3,540	1,240	1,32,429	54,936	1,57,731	2,575	1,486	5,75,940
		Divisional Total	2,95,119	3,67,917	54,754	13,343	16,123	1,56,261	54,936	2,58,018	74,774	5,797	10,01,923
PRESIDENCY DIVISION.													
24-Parganas ...	29	Cossipore-Chitpur	4,536	63,942	3,691	557	...	27,570	...	25,726	...	1,323	1,28,809
	30	Maniktala ...	18,308	31,046	7,069	3,651	...	9,883	...	18,364	...	727	70,740
	31	Baranagore ...	1,104	19,605	1,980	920	1,469	...	...	16,252	...	350	40,576
	32	Kamarhati ...	1,767	7,445	404	335	...	...	...	8,299	...	165	16,648
	33	South Suburban ...	401	11,484	2,489	2,325	...	356	...	4,057	...	235	20,946
	34	Tollyganj ...	271	9,586	1,475	1,565	...	...	...	1,359	...	314	14,289
	35	Garden Reach ...	9,622	24,628	1,893	187	...	11,178	...	14,534	...	121	52,541
	36	Rajpur ...	2,754	46	1,028	72	...	...	...	2,189	4,876	269	8,480
	37	Baruipur ...	1,068	144	1,576	18	...	...	...	1,408	2,727	102	5,975
	38	Jainagar ...	854	60	587	153	...	...	...	1,159	3,092	39	5,944
	39	South Dum-Dum	1,637	2,594	1,911	368	...	1,666	...	2,091	4,223	2	12,852
	40	North ditto	194	28	2,274	5	...	...	...	414	1,609	7	4,337
	41	South Barrackpore	943	2,010	562	260	...	...	...	3,268	3,088	79	9,267
	42	Panihati	1,074	167	600	58	...	...	...	3,350	4,321	57	8,553
	43	Tittaghar ...	12,532	11,319	497	314	...	...	...	10,874	...	29	23,033
	44	North Barrackpore	1,900	134	602	498	358	...	...	5,251	5,811	56	12,710
	45	Garulia ...	6,122	32	195	519	...	...	...	4,783	4,655	47	10,231
	46	Barasat ...	1,307	466	5,789	40	...	...	...	1,536	3,638	194	11,663
	47	Naihati ...	(a)2,931	806	763	296	1,322	...	...	3,851	5,091	110	12,239
	48	Halisahar ...	1,918	1,832	506	105	286	...	...	2,651	2,923	118	8,421
	49	Bhatpara ...	27,935	409	774	2,480	360	...	...	6,792	11,342	153	22,310
	50	Gobardanga ...	334	115	270	28	...	...	...	...	3,320	28	3,761
	51	Basirhat ...	457	296	946	205	...	...	...	915	4,435	55	6,852
	52	Baduria ...	10	...	1,087	5	...	...	...	128	3,635	12	4,867
	53	Taki ...	1,063	38	107	...	...	...	...	172	2,000	21	2,338
	54	Budge-Budge ...	16,068	15,636	294	184	...	...	...	4,771	...	163	21,048
		Total ...	1,20,610	2,09,868	39,369	15,138	3,795	50,653	...	1,44,194	71,686	4,776	5,39,479

6							7						
* Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
		Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
690	401	18	...	...	...	1,109	3,950	...	705	5,089	...	3,234	...
252	...	3	...	...	...	255	204	...	18	...	...	...	...
217	...	6	...	...	...	223	127	...	...	...	...	...	...
404	...	4	...	...	...	408	211	13	...	...	...	...	...
481	90	20	...	...	...	591	223	...	18	...	...	30	...
396	88	25	...	...	...	509	...	...	10	...	...	1,175	...
2,440	579	76	...	...	...	3,095	4,715	13	751	5,089	...	4,439	...
352	194	...	...	...	...	546	90	3	168	...	...	720	...
216	46	13	...	...	...	275	12	...	...	...	292	1,248	...
148	...	1	..	...	...	149	1,035	3	...	...	...	...	...
270	...	...	...	...	...	270	9	...	...	...	...	...	...
634	46	14	...	...	...	694	1,056	3	...	...	292	1,248	...
670	373	9	...	...	...	1,052	753	2,793	26	14,441	1,431	642	...
122	...	28	...	...	...	150	59	152	142	...	20	1,507	...
79	...	2	...	...	...	81	115	12	...	...	...	...	...
103	...	1	...	...	...	104	50	26	...	...	...	...	...
137	...	1	...	...	...	138	13	1	...	...	8	...	...
121	...	8	...	...	...	129	...	58	...	...	...	...	...
159	...	2	...	...	...	161	...	...	...	...	9	...	...
1,391	373	51	...	...	...	1,815	990	3,042	168	14,441	1,468	2,149	...
308	427	30	...	...	...	765	139	197	...	...	...	91	...
436	308	31	...	...	...	775	803	9	22	...	45	2,100	...
34	186	5	...	...	...	225	170	...	...	...	...	...	...
100	4	15	...	...	...	119	101	41	...	...	...	55	...
186	55	4	...	...	...	245	8	57	...	...	...	55	...
120	...	2	...	...	...	122	...	...	...	...	...	...	...
254	...	...	...	...	...	254	...	...	...	...	...	...	...
156	...	17	...	...	...	173	473	...	...	...	...	...	...
1,594	980	104	...	...	...	2,678	1,694	304	22	...	45	2,301	...
1,255	...	72	8,921	...	...	10,248	3,338	34	9,426	...	...	11,085	...
82	...	10	...	...	...	92	245	5	19	...	...	...	...
144	5	8	...	...	...	157	...	...	...	...	...	...	...
1,481	5	90	8,921	...	...	10,497	3,583	39	9,445	...	...	11,085	...
7,892	2,177	335	8,921	...	...	19,325	12,128	3,404	10,554	19,530	1,805	21,942	...
279	...	42	14,105	...	...	14,426	613	103	3,561	...	...	75	...
451	...	15	1,579	...	...	2,045	335	...	4,099	...	...	125	...
195	...	19	...	...	...	214	1,264	14	6	...	...	59	...
149	...	12	...	...	...	161	64	6	1	...	...	153	...
164	...	41	...	...	...	205	120	...	300	...	...	...	...
149	...	17	...	...	...	166	112	10	1,512	...	...	242	125
210	...	14	2,240	...	...	2,464	...	...	1,095	...	...	51	...
63	176	27	...	...	...	266	77	72	2	...	...	...	...
100	77	5	...	...	...	182	16	8	...	...	...	25	...
152	...	21	...	...	...	173	127	5	...	...	...	...	...
295	...	1	...	...	...	296	96	...	...	...	...	6	...
224	...	...	...	...	...	224	...	...	...	...	...	...	...
371	165	9	...	...	...	545	7	92	...	...	...	...	...
401	63	8	...	...	...	472	2	17	...	...	...	75	...
130	22	...	...	...	...	152	121	32	25	...	...	279	...
409	163	4	...	...	...	576	63	...	6	...	...	160	...
86	...	2	...	...	...	88	325	2	59	...	2	25	..
276	184	15	...	...	...	475	108	224	...	...	...	99	...
306	44	10	...	...	...	360	29	4	...	...	...	...	...
196	21	9	...	...	...	226	...	8	...	...	...	...	...
624	...	11	...	...	...	635	19	3,191	165	...	...	75	...
108	...	...	...	...	...	108	...	7	...	...	...	...	...
242	...	16	...	...	...	258	29	8	...	...	...	47	...
333	...	9	...	...	...	342	...	2	...	...	...	...	...
30	...	17	...	...	...	47	31	...	...	...	...	...	...
52	...	...	...	...	...	52	19	34	1,000	...	...	85	...
5,995	915	324	17,924	...	...	25,158	3,577	3,839	11,831	...	2	1,581	125

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for General and Special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
92	...	1,028	...	...	628	14,726	...	329	4,826	...	...	1,200	...	...	1,139	7,494
1,415	38	119	68	...	...	1,862	...	...	...	...	...	...	10	...	...	10
603	...	134	...	...	...	864	...	...	30	...	...	200	...	...	174	404
176	...	15	...	...	...	416	...	...	...	...	...	400	...	...	414	814
...	8	379	...	...	...	658	...	...	30	...	...	100	...	...	512	642
...	2	362	...	...	...	1,549	...	...	...	...	...	...	...	...	...	...
2,286	48	2,037	68	...	628	20,074	...	329	4,886	...	...	1,900	10	...	2,239	9,364
...	...	342	...	...	...	1,323	...	...	152	...	...	1,000	...	...	532	1,684
...	...	203	...	...	...	1,755	...	...	660	...	...	1,000	...	...	1,497	3,157
...	...	232	...	...	...	1,260	...	...	45	...	...	144	...	...	85	274
...	...	184	...	...	...	193	...	...	...	...	...	240	...	...	35	275
...	...	619	...	...	...	3,208	...	...	705	...	...	1,384	...	...	1,617	3,706
343	62	535	...	1,849	364	23,239	...	2,780	1,510	...	250	1,464	3,000	671	1,352	11,027
...	...	133	...	...	...	2,013	...	...	190	...	...	210	...	...	1,610	2,010
...	...	263	30	...	...	420	...	...	45	...	...	180	...	...	191	416
...	...	71	...	...	...	155	...	...	...	...	...	180	...	...	196	376
...	...	203	52	...	...	269	...	...	...	...	...	180	...	...	128	308
...	...	74	...	...	...	141	...	...	...	...	...	180	...	...	145	325
...	...	148	...	...	...	148	...	...	...	...	...	...	...	...	40	40
343	62	1,427	82	1,849	364	26,385	...	2,780	1,745	...	250	2,394	3,000	671	3,662	14,502
...	...	618	...	...	...	1,045	...	...	1,500	...	...	...	40	...	...	1,540
...	19	236	...	...	...	3,234	...	...	50	...	...	...	...	...	4,786	4,836
...	...	94	...	...	...	264	...	...	...	...	...	...	...	...	...	...
525	...	307	129	...	...	1,158	...	...	...	...	...	...	183	...	196	379
...	...	303	...	...	...	423	...	...	...	...	...	...	...	...	140	140
...	...	7	...	...	...	7	...	...	...	...	...	...	...	...	...	...
2,911	...	27	...	...	...	2,938	...	...	...	...	...	...	...	...	...	...
...	...	9	...	...	...	482	...	...	90	...	...	375	...	30	291	786
3,436	19	1,601	129	...	...	9,551	...	...	1,640	...	...	375	223	30	5,413	7,681
...	(a)7,345	16,360	9,804	...	...	57,392	250	...	...	...	...	...	625	...	216	1,091
...	...	299	...	...	...	568	...	...	...	...	...	...	25	...	27	52
...	...	75	...	...	...	75	...	...	...	...	...	...	...	...	...	...
...	7,345	16,734	9,804	...	...	58,035	250	...	...	...	...	...	650	...	243	1,143
6,065	7,474	22,750	10,083	1,849	992	1,18,576	250	3,109	9,128	...	250	7,053	3,883	701	13,706	38,080
185	4	1,506	2,359	...	...	8,406	...	...	...	700	...	...	4,275	...	...	4,975
...	...	398	...	...	...	4,957	...	...	...	...	...	...	219	...	...	219
25	...	432	...	...	...	1,800	...	...	...	...	...	...	1,235	75	...	1,310
...	25	67	...	...	...	316	...	...	1,000	...	...	...	...	...	...	1,000
2,040	...	167	...	...	...	2,627	...	...	...	...	...	180	10	...	...	190
...	...	209	...	...	...	2,210	...	...	500	...	...	...	238	...	...	738
...	...	306	...	...	...	1,452	...	...	...	...	...	...	...	...	...	...
...	...	165	...	...	...	316	...	...	...	...	...	300	...	...	...	300
121	...	184	...	...	...	354	...	...	...	...	...	120	...	...	85	205
138	6	95	...	...	...	371	...	...	100	...	...	300	...	...	29	429
...	...	75	...	...	...	177	...	...	...	...	...	...	...	...	42	42
...	...	7	...	...	...	7	...	...	...	...	...	...	...	...	...	...
503	...	108	...	...	...	800	...	...	...	...	...	144	...	...	7	151
816	1	77	...	...	...	988	...	...	500	...	...	...	321	...	...	821
43	...	145	...	...	...	645	...	...	500	...	...	...	1,590	...	200	2,200
109	30	95	...	...	...	514	...	...	...	...	...	...	...	...	20	20
...	71	520	...	...	...	1,004	...	...	...	...	...	...	870	...	...	870
...	...	34	...	...	35	500	...	...	...	...	...	...	...	...	143	143
123	4	343	...	...	...	503	...	...	...	...	...	...	...	...	28	28
...	...	12	...	...	...	20	...	...	...	...	...	...	583	...	22	605
200	74	575	...	...	...	4,299	...	...	...	...	...	...	...	...	...	...
...	...	39	...	...	...	46	...	...	...	...	...	...	...	...	...	...
...	...	18	...	...	...	102	...	...	30	...	...	120	...	...	26	176
...	...	21	...	...	...	23	...	...	...	...	...	240	...	...	...	240
...	...	32	...	...	...	63	...	...	...	...	...	...	...	...	...	...
...	...	74	...	...	...	1,212	...	...	...	...	...	...	...	...	970	970
4,384	275	5,704	2,359	...	35	33,712	...	...	2,630	700	...	1,404	9,251	75	1,572	15,632

in Bengal during the year ending 31st March 1905.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
				From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
755	1,111	1,866	...	...	...	...	...	8,581	2,404	10,985	1,28,834	1,31,169	2 6 3	3 5 3	
47	18	65	...	...	...	...	...	863	130	993	15,403	18,231	1 8 0	1 14 4	
...	88	88	...	...	...	...	...	82	516	598	9,879	13,182	1 1 0	1 5 10	
...	259	259	...	...	...	...	...	375	175	550	5,725	6,160	0 9 4	1 0 3	
2	57	59	...	...	...	...	100	435	403	938	20,765	25,203	1 1 5	1 4 3	
57	267	324	...	...	...	...	...	...	107	107	19,117	20,824	0 14 9	1 1 0	
861	1,800	2,661	...	...	...	...	100	10,336	3,735	14,171	1,99,723	2,14,769	1 9 7	2 1 11	
...	77	77	...	...	...	...	...	1,942	179	2,121	16,110	18,732	1 3 1	1 13 8	
185	305	490	...	...	...	...	...	332	447	779	17,500	24,336	0 8 6	0 13 6	
...	23	23	...	...	...	...	...	4,529	665	5,185	13,056	17,810	0 5 2	0 10 11	
...	39	39	...	...	...	...	...	130	91	221	5,710	8,533	0 5 7	0 6 9	
185	366	551	...	...	...	...	...	4,982	1,203	6,185	36,266	50,679	0 6 7	0 10 10	
...	238	238	...	...	...	...	...	6,663	195	6,858	81,366	83,787	1 2 9	2 7 3	
...	68	68	...	...	...	...	...	1,537	...	1,537	12,318	13,499	0 13 3	1 9 0	
...	45	45	...	...	...	...	...	...	...	...	8,832	11,247	0 8 7	0 9 8	
...	27	27	...	...	...	...	...	25	...	25	5,004	5,739	0 7 4	0 8 7	
...	2	2	...	...	...	...	...	...	23	23	3,568	4,460	0 4 5	0 5 7	
...	337	337	...	...	...	...	...	494	...	494	4,251	5,052	0 9 0	0 13 7	
...	8	8	...	...	...	...	...	200	...	200	4,824	5,578	0 7 2	0 8 1	
...	725	725	...	...	...	...	...	8,919	218	9,137	1,20,163	1,29,362	0 12 0	1 5 5	
...	597	597	...	...	...	...	...	1,674	532	2,206	64,948	68,774	2 0 0	2 3 4	
...	562	562	...	...	...	...	...	3,366	108	3,474	66,002	76,772	1 3 1	1 0 6	
4	64	68	...	...	...	...	...	175	...	175	15,753	17,626	2 2 1	2 3 9	
735	25	810	...	...	...	...	...	872	453	1,325	24,415	28,009	1 3 2	1 6 8	
600	6	606	...	...	...	...	...	285	375	660	15,544	17,681	0 14 2	1 0 4	
...	8	8	...	...	...	...	...	220	210	430	5,614	8,196	0 13 7	0 15 1	
...	26	26	...	...	...	...	50	150	328	528	8,247	10,477	0 11 1	1 4 4	
...	52	52	...	...	...	...	...	...	19	19	6,678	7,527	0 9 10	0 12 10	
1,389	1,340	2,729	...	...	...	...	50	6,742	2,025	8,817	2,07,201	2,35,062	1 5 0	1 8 9	
3,461	6,052	9,513	...	1,50,000	...	...	...	3,36,968	20,570	5,07,538	11,21,907	13,37,422	3 6 4	7 1 9	(a) Court-hse ... ... Rs. 1,198
312	69	381	...	...	...	...	...	50	130	180	38,981	48,150	2 0 3	2 1 4	Water-works 5,685
...	14	14	...	...	...	...	...	...	...	...	3,353	3,647	0 9 2	0 9 11	Town Hall 462
3,773	6,135	9,908	...	1,50,000	...	...	...	3,37,018	20,705	5,07,718	11,63,241	13,89,219	1 0 5	2 1 2	Total ... 7,345
6,208	10,443	16,651	...	1,50,000	...	...	150	3,69,939	28,060	5,48,149	17,42,704	20,37,323	1 12 6	3 1 8	
131	2,701	2,832	21,493	...	...	...	48	10	2,955	24,506	1,83,054	1,88,490	3 2 6	4 8 2	
3,978	940	4,918	...	...	...	...	...	75	12,569	12,644	95,523	1,13,881	2 2 11	2 15 2	
35	10,519	10,554	...	...	...	...	...	23	512	538	54,962	56,096	1 9 6	2 2 7	
265	11	276	...	...	...	...	...	4	369	373	18,774	20,541	1 4 2	1 6 9	
11	98	109	...	...	...	...	...	1,078	1,279	2,357	26,434	26,835	0 12 8	1 0 0	
5	75	80	...	16,000	...	...	20	370	329	16,719	34,202	34,473	1 1 9	2 10 8	
198	48	246	...	...	...	...	...	...	516	516	57,219	66,841	1 13 9	2 0 6	
...	105	105	...	...	...	...	...	...	55	55	9,522	12,276	0 12 8	0 14 2	
23	34	57	...	...	...	...	...	...	220	220	6,993	8,061	1 6 8	1 19 6	
50	124	174	...	...	...	...	...	...	126	126	7,263	8,117	0 10 10	0 13 2	
...	...	...	...	...	...	...	...	...	100	100	13,470	15,107	1 2 10	1 3 9	
...	4	4	...	...	...	...	...	59	...	59	4,631	4,823	0 13 10	0 14 9	
49	152	201	...	1,500	...	...	...	662	151	2,313	13,277	14,220	1 0 0	1 6 9	
...	88	88	...	3,750	...	...	...	...	75	3,825	14,747	15,821	0 12 3	1 5 2	
...	14	14	...	...	...	...	...	3,050	...	3,050	29,094	41,626	1 7 0	1 13 0	
...	137	137	11	...	...	...	...	50	398	459	14,416	16,316	1 0 1	1 2 1	
138	77	215	...	...	...	...	75	140	262	477	12,885	19,007	1 6 2	1 11 11	
...	91	91	...	...	...	...	...	...	141	141	13,013	14,320	1 5 7	1 8 8	
...	125	125	...	...	...	...	...	1,490	231	1,721	14,976	17,907	0 14 0	1 1 3	
...	159	159	...	...	...	...	...	159	76	235	9,676	11,584	0 13 7	0 15 7	
50	1,387	1,437	...	...	...	...	...	700	436	1,136	29,817	57,752	1 0 6	1 6 2	
...	11	11	...	...	...	...	...	225	27	252	4,178	5,012	0 10 4	0 11 6	
...	11	11	...	...	...	...	...	...	52	52	7,451	7,908	0 6 4	0 7 0	
...	28	28	...	...	...	...	...	...	47	47	5,547	5,557	0 5 11	0 6 7	
...	...	...	...	...	...	...	...	...	34	34	2,482	3,545	0 7 4	0 7 3	
...	53	53	...	...	...	...	...	168	596	764	24,099	43,167	1 9 0	1 13 0	
4,833	13,992	21,925	21,504	21,250	...	...	143	8,266	21,556	72,719	7,08,625	8,29,235	1 6 6	1 13 6	

(a) Includes Rs. 207 payable to Hajishahar Municipality, as proportionate share in the closing balance which was excluded from the closing balance of the previous year, but not actually paid in that year.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia ...	55	Krishnagar ...	5,221	21,892	3,551	844	...	...	...	10,803	...	180	37,370
	56	Santipur ...	5,162*	16,079	1,823	933	...	...	...	12,222	...	192	31,254
	57	Ranaghat ...	1,355	6,074	969	299	...	...	...	4,115	...	41	11,498
	58	Nadia ...	2,382	5	296	117	...	...	...	4,235	5,299	42	9,994
	59	Kushtia ...	2,185	191	1,353	354	...	...	...	2,750	3,534	100	8,282
	60	Kumarkhali ...	567	127	192	98	...	...	...	2,118	2,981	71	5,587
	61	Meherpur ...	249	253	282	74	...	...	...	...	2,346	7	2,962
	62	Birnagar ...	2,218	9	178	...	...	...	...	...	2,815	3	3,005
	63	Chakdah ...	576	129	937	83	...	...	...	...	2,182	8	3,339
		Total ...	19,915	44,759	9,586	2,802	...	...	...	36,243	19,157	644	1,13,191
Murshidabad ...	64	Berhampore ...	4,426†	3,338	4,178	370	921	15,227	...	11,381	15,261	147	50,823
	65	Murshidabad ...	807	904	1,728	222	2,287	...	...	...	7,258	70	12,469
	66	Azimganj ...	1,171	153	2,028	429	1,513	...	...	...	9,619	43	13,785
	67	Jangipur ...	608	417	346	47	4,102	...	...	2,631	4,031	60	11,634
	68	Kandi ...	2,005	317	627	83	...	...	...	1,795	6,017	...	8,839
		Total ...	9,015	5,129	8,907	1,151	8,823	15,227	...	15,807	42,186	320	97,550
Jessore ...	69	Jessore ...	1,233	9,895	3,140	371	...	...	...	5,264	...	6	18,676
	70	Kotechandpur ...	1,017	25	2,515	4	313	...	...	515	2,985	176	6,533
	71	Maheshpur ...	767	43	208	...	...	...	...	...	1,879	...	2,180
		Total ...	3,017	9,963	5,863	375	313	...	...	5,779	4,864	182	27,389
Khulna ...	72	Khulna ...	4,380	3,575	137	380	...	...	...	4,363	4,568	69	13,092
	73	Satkhira ...	1,225	291	391	29	...	...	...	1,532	4,704	69	7,016
	74	Debhatta ...	67	22	...	...	34	...	...	...	1,731	1	1,788
		Total ...	5,672	3,888	528	409	34	...	...	5,895	11,003	139	21,896
		Divisional Total...	1,58,229	2,73,607	64,253	19,875	12,965	65,380	...	2,07,918	1,48,896	6,061	7,99,455
RAJSHAHI DIVISION.													
Rajshahi	75	Rampur Boalia ...	7,827	3,316	6,935	170	1,419	...	...	6,296	10,507	89	28,732
	76	Nator ...	5,502	239	2,855	34	...	...	...	3,119	5,288	5	11,540
		Total ...	13,329	3,555	9,790	204	1,419	...	...	9,415	15,795	94	40,272
Dinajpur	77	Dinajpur ...	4,975	2,865	6,061	447	2,875	...	...	7,764	12,704	597	33,713
Jalpaiguri	78	Jalpaiguri ...	17,164	2,981	654	358	...	...	...	7,001	8,314	55	19,363
Darjeeling	79	Darjeeling ...	67,476	55,765	1,646	1,167	...	21,734	32,372	22,885	...	109	1,35,678
	80	Kurseong ...	755	9,359	...	134	...	3,842	...	3,223	...	...	16,558
		Total ...	68,231	65,124	1,646	1,301	...	25,576	32,372	26,108	...	109	1,52,236
Rangpur	81	Rangpur ...	11,944	2,240	6,871	138	...	...	...	7,898	9,119	60	26,326
Bogra	82	Bogra ...	5,390	1,390	1,720	386	700	...	...	5,907	4,284	38	14,425
	83	Sherpur ...	3,432	34	1,176	15	170	...	...	1,950	2,779	93	6,217
		Total ...	8,822	1,424	2,896	401	870	...	...	7,857	7,063	131	20,642
Pabna	84	Pabna ...	74	1,962	2,497	180	2,544	...	...	6,809	8,164	268	22,424
	85	Sirajganj ...	2,161	438	1,334	450	512	...	...	4,008	10,418	33	17,193
		Total ...	2,235	2,400	3,831	630	3,056	..	...	10,817	18,582	301	39,617
		Divisional Total	1,29,760	80,589	31,749	3,879	8,220	25,576	32,372	76,860	71,577	1,347	3,32,169

* This includes Rs. 2,221 being the balance of the Dispensary Fund.

6							7						
Realisation under Special Acts.							Revenue derived from Municipal Property and Powers, apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
818	465	20	...	...	...	1,303	1,434	4,312	29	...	...	40	...
478	161	32	...	...	...	671	80	9	11	6,500	...	35	...
142	23	7	...	...	...	172	67	428	...	...	...	30	...
556	...	13	...	...	...	569	185	6	16	...	1	...	...
273	...	4	...	...	...	277	...	118	...	...	8	35	...
127	...	5	...	...	...	132	32	73	...	...	...	15	...
484	...	1	...	...	...	485	6	94	...	...	1	5	...
159	...	1	...	...	...	160	...	1,194	...	...	...	...	...
132	...	...	...	...	...	132	2	56	...	...	3	...	...
3,169	649	83	...	...	...	3,901	1,806	6,285	56	6,500	13	160	...
443	384	33	...	...	...	860	1,168	206	...	...	...	182	...
886	...	11	...	...	...	897	50	440	...	...	...	640	...
1,108	...	12	...	...	...	1,120	...	25	...	...	...	30	...
434	...	11	...	...	...	445	36	..	...	...	...	...	...
328	...	18	...	...	...	346	...	27	5	...	...	...	...
3,199	384	85	...	...	...	3,668	1,254	698	5	...	...	852	...
645	184	27	...	...	...	856	145	4	...	...	...	80	...
301	14	9	...	...	...	324	174	...	...	...	41	27	...
177	...	2	...	...	...	179	120	19	...	...	...	...	...
1,123	198	38	...	...	...	1,359	439	23	...	...	41	107	...
694	43	10	...	...	...	747	994	131	6	37	...	27	...
562	...	18	...	...	1	581	119	43	...	...	...	...	...
75	...	12	...	...	...	87	...	1	...	...	...	...	...
1,331	43	40	...	...	1	1,415	1,113	175	6	37	...	27	...
14,817	2,189	570	17,924	...	1	35,501	8,189	11,020	11,898	6,537	56	2,727	125
1,067	931	42	...	87	...	2,127	123	1	34	...	...	12	...
371	...	17	...	...	...	388	40	10	65	...	...	...	...
1,438	931	59	...	87	...	2,515	163	11	99	...	...	12	...
738	...	23	...	...	...	761	166	199	138	1,657	44	176	...
991	...	27	...	...	...	1,018	66	9	...	...	...	15	...
102	...	23	...	...	...	125	42,034	514	602	...	1,050	8,878	...
39	...	...	...	...	...	39	...	...	147	...	142	...	...
141	...	23	...	...	...	164	42,034	514	749	...	1,192	8,878	...
736	229	19	...	...	...	984	1,100	4	90	...	...	...	...
332	...	17	...	...	...	349	33	42	18	2,008	36	...	...
552	...	16	...	...	...	568	...	44	...	147	...	12	...
884	...	33	...	...	...	917	33	86	18	2,155	36	12	...
585	...	9	...	...	...	594	75	123	2	...	83	285	...
250	...	9	...	...	...	259	198	185	74	...	...	738	...
835	...	18	...	...	...	853	273	308	76	...	83	1,023	...
5,763	1,160	202	...	87	...	7,212	43,835	1,131	1,170	3,812	1,355	10,116	...

7(a)							8									
Revenue derived from Municipal Property and Powers, apart from Taxation—*concld.*							Grants and contributions (for General and Special Purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	65	1,071	...	...	...	6,951	...	...	1,290	...	...	1,720	...	...	684	3,694
144	42	776	...	...	...	7,597	...	1,000	...	...	...	...	...	200	43	1,243
...	173	99	...	...	...	797	500	...	...	...	...	120	...	...	150	770
...	15	82	...	...	...	305	...	...	...	...	...	920	...	...	216	1,136
4	...	289	...	...	...	449	...	...	151	...	...	120	...	...	173	444
...	...	588	...	...	...	708	...	...	...	...	...	120	...	...	6	126
...	...	14	...	...	...	120	...	...	30	...	...	420	...	...	139	589
...	...	26	...	...	...	1,220	...	...	...	...	...	...	...	...	285	285
...	5	12	...	...	...	78	...	...	...	...	...	120	...	...	...	120
148	300	2,957	...	...	...	18,225	500	1,000	1,471	...	...	3,540	...	200	1,696	8,407
380	...	319	...	...	1,605	3,860	...	...	1,040	...	...	2,000	...	...	6,504	9,544
2	...	323	...	...	140	1,595	...	...	530	...	...	225	3,600	...	1,257	5,612
330	...	232	...	...	...	617	5,000	...	...	...	...	220	75	...	5,012	10,307
689	...	68	...	...	56	849	...	...	50	...	...	1,667	...	...	822	2,539
...	...	230		...	...	262	...	...	...	...	...	...	...	...	...	...
1,401	...	1,172	...	...	1,801	7,183	5,000	...	1,620	...	...	4,112	3,675	...	13,595	28,002
154	...	392	...	...	63	888	...	...	5,262	...	...	1,245	...	...	752	7,259
25	...	93	...	...	...	360	...	...	...	...	...	100	...	...	40	140
...	...	89	...	...	...	228	...	...	...	...	...	300	...	...	3	303
179	...	574	...	...	63	1,426	...	...	5,262	...	...	1,645	...	...	795	7,702
...	...	78	...	...	178	1,451	6,000	220	289	300	110	484	2,607	800	1,182	11,992
...	...	23	...	...	63	248	...	...	115	...	...	180	...	...	765	1,060
...	...	41	...	...	...	42	...	...	...	...	...	...	106	...	...	106
...	...	142	...	...	241	1,741	6,000	220	404	300	110	664	2,713	800	1,947	13,158
6,112	575	10,549	2,359	...	2,140	62,287	11,500	1,220	11,387	1,000	110	1 65	15,639	1,075	19,605	72,901
98	...	243	...	...	...	511	...	...	1,052	...	...	1,360	...	...	3,118	5,530
...	...	141	...	...	...	256	...	...	60	...	...	...	...	...	1,304	1,364
98	...	384	...	...	...	767	...	...	1,112	...	...	1,360	...	...	4,422	6,894
...	...	173	...	...	70	2,623	...	...	975	...	...	2,374	200	...	1,442	4,991
...	...	40	...	...	...	130	...	...	16,120	...	...	900	...	...	2,868	19,888
...	...	949	...	...	230	54,257	...	...	...	340	...	600	...	...	2,263	3,203
...	...	260	...	...	...	549	...	...	50,000	...	...	...	...	...	847	50,847
...	...	1,209	...	...	230	54,806	...	...	50,000	340	...	600	...	...	3,110	54,050
...	...	101	...	...	541	1,836	...	...	11,271	...	...	2,187	...	...	2,352	15,810
...	30	255	...	...	105	2,527	...	...	797	...	...	600	...	...	886	2,283
...	...	130	...	...	...	333	...	...	...	...	...	120	...	...	146	266
...	30	385	...	...	105	2,860	...	...	797	...	...	720	...	...	1,032	2,549
...	...	53	...	...	...	621	...	...	905	...	...	2,621*	...	...	1,036	4,562
...	...	392	...	...	...	1,587	...	...	...	...	...	...	...	...	1,704	1,704
...	...	445	...	...	...	2,208	...	...	905	...	...	2,621	...	...	2,740	6,266
98	30	2,737	...	...	946	65,239	...	...	81,180	340	...	10,762	200	...	17,966	1,10,448

in Bengal during the year ending 31st March 1905.—continued.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realisations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	201	201	...	...	...	...	...	2,881	578	3,459	52,878	58,099	1 8 3	2 2 5	
25	147	172	...	...	...	...	...	2,586	92	2,678	43,615	48,777	1 2 7	1 9 11	*The difference of Rs. 49 in the opening balance is due to adjustment during the year 1904-1905 of the amount which was erroneously debited in excess under the two heads "General establishment" and "Road repairs" in the accounts of 1903-04.
42	136	178	...	...	...	...	...	165	...	165	13,580	14,935	1 5 0	1 8 10	
43	27	70	...	...	...	...	...	379	134	513	12,587	14,069	0 14 8	1 2 6	
...	27	27	...	...	...	...	60	1,252	205	1,517	10,996	13,181	1 8 9	2 1 0	
6	99	105	...	...	...	...	...	30	59	89	6,747	7,314	1 3 3	1 7 6	
53	51	104	...	...	...	...	20	1,066	414	1,500	5,760	6,009	0 8 2	0 15 11	
...	66	66	...	...	...	...	...	470	25	495	5,231	7,449	0 15 2	1 10 9	
...	20	20	...	...	...	..	...	59	...	59	3,748	4,324	0 9 9	0 10 11	
169	774	943	...	...	...	...	86	8,988	1,507	10,475	1,55,142	1,75,057	1 2 11	1 10 0	
136	362	498	...	...	...	...	...	1,853	986	2,839	68,424	72,850	2 1 3	2 12 10	† The decrease of Rs. 100 is due to the exclusion of the amount of permanent advance which has hitherto been included in the closing and opening balances of the Municipality.
2	728	730	...	...	...	...	...	75	89	164	21,467	22,274	0 13 2	1 6 8	
100	361	461	...	...	...	...	...	125	81	206	26,496	27,667	1 0 5	1 15 8	
...	...	...	...	...	...	...	...	2,005	1,946	3,951	19,418	20,026	1 1 0	1 12 5	
59	123	182	...	...	...	...	...	150	...	150	9,779	11,782	0 11 9	0 12 11	
297	1,574	1,871	...	...	...	...	...	4,208	3,102	7,310	1,45,584	1,54,599	† 4 6	1 14 8	
5	437	442	...	...	...	...	...	35	155	190	28,261	29,494	2 5 1	3 8 1	
17	164	181	...	...	...	...	...	471	119	590	8,128	9,145	0 10 11	0 13 6	
...	47	47	...	...	...	...	...	615	74	689	3,576	4,343	0 8 1	0 13 8	
22	648	670	...	...	...	...	...	1,121	348	1,469	39,965	42,982	1 4 0	1 13 4	
...	70	70	...	...	...	...	...	819	748	1,567	28,919	33,299	1 3 11	2 9 3	
...	19	19	...	...	...	...	...	...	1	1	8,925	10,150	0 10 9	0 13 9	
28	24	52	...	...	...	...	...	...	109	109	2,184	2,251	0 5 3	0 6 5	
28	113	141	...	...	...	...	...	819	858	1,677	40,028	45,700	0 13 3	1 8 4	
5,449	20,101	25,550	21,504	21,250	...	...	223	23,302	27,371	93,650	10,89,344	12,47,573	1 5 3	1 12 11	
362	386	748	...	...	...	...	...	10,501	...	10,501	48,149	55,976	1 5 3	2 3 8	
250	101	351	...	...	...	...	...	2,084	64	2,148	16,047	21,549	1 5 4	1 13 8	
612	487	1,099	...	...	...	...	...	12,585	64	12,649	64,196	77,525	1 5 3	2 1 11	
866	862	1,728	1,971	...	...	...	...	2,139	963	5,073	48,889	53,864	2 4 1	3 4 4	
2	90	92	...	...	...	...	...	243	223	466	40,957	58,121	1 14 2	4 0 1	
4,573	1,108	5,681	...	43,985	...	...	50	65,654	57	1,09,746	3,08,690	3,76,166	8 0 3	18 3 9	
106	226	332	...	...	...	...	...	904	...	904	69,229	69,984	3 11 3	15 7 10	
4,679	1,334	6,013	...	43,985	...	...	50	66,558	57	1,10,650	3,77,919	4,46,150	7 1 10	17 10 8	
25	411	436	...	...	...	...	25	6,539	2,005	8,569	53,961	65,905	1 10 5	3 6 9	
27	205	232	...	...	...	...	...	1,782	116	1,898	21,714	27,104	2 0 6	3 0 11	
156	108	264	...	...	...	...	...	...	101	101	7,749	11,181	1 8 2	1 14 2	
183	313	496	...	...	...	...	...	1,782	217	1,999	29,463	38,285	2 10 1	3 6 8	
12	110	122	...	...	...	...	...	924	...	924	29,247	29,321	1 3 5	1 9 4	
...	189	189	...	...	...	...	...	2,725	535	3,260	24,192	26,353	0 11 11	1 0 9	
12	299	311	...	...	...	...	...	3,649	535	4,184	53,439	55,674	0 15 3	1 4 7	
6,379	3,796	10,175	1,971	43,985	...	...	75	93,495	4,064	1,43,590	6,68,824	7,95,524	2 4 6	4 9 6	

and contribution from the Municipal Fund.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DACCA DIVISION.													
Dacca	86	Dacca ...	37,922	92,206	6,457	1,440	13,851	...	...	42,823	...	470	1,57,647
	87	Naraingani ...	14,379	37,481	...	574	6,305	...	...	22,607	...	52	67,019
		Total ...	52,301	1,30,087	6,457	2,014	20,156	...	...	65,430	...	522	2,24,666
Mymensingh ...	88	Mymensingh ...	15,972	3,127	1,171	606	...	13,125	...	9,417	11,197	165	38,868
	89	Muktagecha ...	1,127	7	473	113	...	...	...	2,303	4,311	19	7,226
	90	Jamalpur ...	551	459	812	569	...	...	...	3,293	5,005	55	10,193
	91	Sherpur ...	879	36	1,071	60	...	...	...	2,456	5,035	96	8,754
	92	Kishorganj ...	353	276	246	99	...	...	...	1,424	4,582	1	6,628
	93	Bazitpur ...	1,118	44	34	...	...	...	...	664	2,728	15	3,485
	94	Netrakona ...	1,598	325	59	102	...	...	...	2,423	4,181	23	7,113
	95	Tangail ...	2,551	382	105	118	810	...	...	2,323	5,205	71	9,014
		Total ...	24,149	4,656	3,971	1,727	810	13,125	...	24,303	42,244	445	91,281
Faridpur ...	96	Faridpur ...	3,496	1,903	307	267	133	...	...	5,307	5,407	41	13,365
	97	Madaripur ...	1,315	632	...	1,104	1,440	...	...	2,190	4,908	18	10,292
		Total ...	4,811	2,535	307	1,371	1,573	...	...	7,497	10,315	59	23,657
Backergunge ...	98	Barisal ...	16,005	3,626	498	163	1,959	...	...	11,657	9,907	223	28,033
	99	Nalchiti ...	280	48	...	20	85	...	...	...	2,320	4	2,477
	100	Jhalokati ...	3,766	24	...	1,140	475	...	...	2,122	4,237	4	8,002
	101	Pirojpur ...	1,079	145	...	...	...	...	...	1,548	4,799	141	6,633
	102	Patuakhali ...	999	351	...	...	625	...	...	...	2,628	22	3,626
		Total ...	22,129	4,194	498	1,323	3,144	...	...	15,327	23,891	394	48,771
		Divisional Total ...	1,03,390	1,41,472	11,233	6,435	25,683	13,125	...	1,12,557	76,450	1,420	3,88,375
CHITTAGONG DIVISION.													
Tippera ...	103	Comilla ...	3,625	2,278	1,674	251	1,900	...	...	7,555	9,525	151	25,334
	104	Brahmanbaria ...	2,750	241	35	...	375	...	...	...	6,073	3	6,727
	105	Chandpur ...	4,130	8,212	...	...	6,368	...	...	1,564	...	56	16,200
		Total ...	10,505	10,731	1,709	251	8,643	...	...	9,119	15,598	210	46,261
Noakhali	106	Noakhali ...	2,452	994	787	259	...	...	...	6,139	3,041	17	11,237
Chittagong ...	107	Chittagong ...	2,951	20,350	4,873	824	4,769	...	...	14,669	...	311	45,787
	108	Cox's Bazar ...	594	529	...	...	1,963	...	...	...	1,453	7	3,952
		Total ...	3,545	20,879	4,873	824	6,723	...	...	14,669	1,453	318	49,739
		Divisional Total ...	16,502	32,604	7,369	1,334	15,366	...	...	29,927	20,092	545	1,07,237
PATNA DIVISION.													
Patna	109	Patna ...	12,718	83,509	13,359	4,977	16,506	...	...	21,091	...	244	1,39,686
	110	Barh ...	3,316	...	643	330	...	...	...	...	6,318	121	7,412
	111	Bihar ...	3,590	...	1,545	1,031	...	...	...	5,445	19,488	466	27,975
	112	Dinapore Nizamut	8,680	10,400	3,925	239	...	...	...	3,051	...	48	17,663
		Total ...	28,294	93,909	19,472	6,577	16,506	...	...	29,587	25,806	879	1,92,736
Gaya	113	Gaya ...	25,785	50,167	8,849	1,010	...	...	...	23,502	...	669	84,197
	114	Tikari ...	1,435	5,669	381	232	...	...	...	...	...	92	6,365
	115	Daudnagar ...	1,015	208	200	202	688	...	...	...	1,746	10	3,054
		Total ...	28,235	56,035	9,430	1,444	688	...	...	23,502	1,746	771	93,616
Shahabad	116	Arrah ...	3,414	2,445	4,852	596	...	10,476	...	1,729	16,263	145	36,505
	117	Jagadispur ...	1,413	...	1,101	50	...	...	...	...	3,906	17	5,074
	118	Buxar ...	1,029	337	188	425	...	...	...	856	6,534	23	8,363
	119	Dumraon ...	744	75	680	256	...	...	...	...	6,153	1	7,165
	120	Bhabhua ...	1,015*	167	91	166	...	...	...	...	2,142	13	2,579
	121	Sasaram ...	3,850	773	270	151	...	...	...	...	6,161	116	7,471
		Total ...	11,465	3,787	7,182	1,644	...	10,476	...	2,585	41,158	315	67,147

6							7						
Realizations under special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
584	1,200	317	...	...	...	2,101	4,085	91	2,940	...	...	115	...
427	...	16	...	...	...	443	548	467	309	...	...	1,767	...
1,011	1,200	333	...	...	...	2,544	4,633	558	3,249	...	...	1,882	...
1,477	188	44	...	...	...	1,709	17	...	128	...	...	...	...
242	84	3	...	...	...	329	...	...	10	...	...	...	...
404	...	5	...	...	...	409	50	16	...	...	...	...	...
727	...	18	...	...	...	745	...	34	24	...	...	...	...
314	...	26	...	...	...	340	107	...	...	...	...	25	...
290	...	18	...	...	26	334	...	...	...	...	...	...	...
625	...	11	...	...	...	636	...	42	...	...	...	...	...
483	35	27	...	...	...	545	...	30	...	...	...	...	...
4,562	307	152	...	...	26	5,047	174	122	162	...	...	25	...
223	81	10	...	...	5	319	15	...	...	...	...	35	...
311	...	41	...	...	...	352	2	...	...	...	...	737	...
534	81	51	...	...	5	671	17	...	...	...	...	772	...
356	75	13	...	...	...	444	341	9	2	...	...	...	...
41	...	3	...	...	...	44	...	...	...	...	...	...	...
96	...	...	...	...	...	96	...	...	195	...	...	...	...
50	...	2	...	...	...	52	12	10	15	...	...	457	...
59	...	24	...	...	...	83	...	...	...	...	...	...	...
602	75	42	...	...	...	719	353	19	212	...	...	457	...
6,709	1,663	578	...	...	31	8,981	5,177	699	3,623	...	...	3,136	...
518	130	78	...	...	...	726	24	...	62	...	...	48	...
443	...	10	...	...	...	453	100	39	...	...	...	...	...
171	...	...	...	...	...	171	370	13	...	...	...	...	...
1,132	130	88	...	...	...	1,350	494	52	62	...	...	48	...
230	...	6	...	...	...	236	13	8	...	...	...	41	...
745	530	28	...	...	...	1,303	671	...	...	8,168	...	2,248	...
312	...	...	...	...	...	312	...	...	...	...	...	260	...
1,057	530	28	...	...	...	1,615	671	...	...	8,168	...	2,508	...
2,419	660	122	...	...	...	3,201	1,178	60	62	8,168	...	2,597	...
408	679	103	...	...	1,342	2,532	1,263	369	14	...	542	1,253	...
140	...	12	...	...	...	152	...	...	...	...	...	...	...
957	...	82	...	...	...	1,039	283	1	40	...	...	479	...
4	...	4	...	...	...	8	...	...	...	...	...	...	...
1,509	679	201	...	...	1,342	3,731	1,546		54	...	542	1,732	...
1,146	649	89	...	...	...	1,884	1,442	66	20	...	822	6,078	...
236	...	8	...	...	...	244	100	2	...	...	...	62	...
336	...	5	...	...	8	349	...	28	...	...	...	...	...
1,718	649	102	...	...	8	2,477	1,542	96	20	...	822	6,140	...
336	142	35	...	...	...	513	425	36	15	...	...	4,138	...
156	...	5	...	...	...	161	...	...	...	...	...	...	...
151	8	5	...	...	...	164	90	...	...	...	...	149	...
224	...	20	...	...	...	244	...	...	27	...	...	...	...
312	...	3	...	...	...	315	74	22	45	...	3	36	...
719	...	8	...	...	...	727	337	...	377	...	...	4,097	...
1,898	150	76	...	...	...	2,124	926	58	464	...	3	8,411	...

7 (a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concluded.*							Grants and Contributions (for general and special purposes)									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,400	3,364	995	1,239	...	6,176	28,405	...	...	...	250	...	...	...	...	...	250
...	13	643	...	...	...	3,747	1,500	...	84	1,750	...	...	...	...	869	4,203
3,400	3,377	1,638	1,239	...	6,176	32,152	1,500	...	84	2,000	...	...	...	...	869	4,453
...	...	225	...	...	524	894	...	...	90	...	...	805	371	...	1,181	2,447
...	...	94	...	...	...	104	...	...	...	...	...	...	...	...	...	...
...	...	136	...	...	...	202	...	...	90	...	...	399	...	...	364	853
...	...	46	...	...	...	104	...	...	2	...	...	255	...	1,500	2,785	4,542
...	...	61	...	...	...	193	...	...	60	...	...	299	...	...	506	865
...	...	122	...	...	...	122	...	...	...	...	...	220	...	...	195	415
...	...	131	...	...	...	173	...	...	...	...	...	...	...	...	...	...
...	...	65	...	...	...	95	...	...	...	...	...	...	200	...	...	200
...	...	880	...	...	524	1,887	...	...	242	...	...	1,978	571	1,500	5,031	9,222
...	...	99	...	...	...	149	...	...	1,511	...	...	600	120	...	1,380	3,611
...	10	35	...	...	...	784	...	...	...	...	...	280	104	...	791	1,175
...	10	134	...	...	...	933	...	...	1,511	...	...	880	224	...	2,171	4,786
70	48	98	...	...	150	718	...	...	379	...	...	3,900	...	...	2,773	7,052
...	...	88	...	...	...	88	...	...	...	...	...	200	...	...	72	272
...	...	151	...	...	...	346	...	...	...	...	...	280	...	...	127	387
1	...	15	...	...	...	510	...	...	105	...	...	436	...	...	281	822
...	...	74	...	...	...	74	...	...	50	...	...	280	...	...	1,352	1,652
71	48	426	...	...	150	1,736	...	...	534	...	...	5,046	...	...	4,605	10,185
3,471	9,435	3,078	1,239	...	6,850	36,708	1,500	...	2,371	2,000	...	7,904	795	1,500	12,676	28,746
...	...	252	...	...	...	386	...	...	811	...	...	1,200	...	...	3,955	5,966
...	...	154	...	...	...	298	...	...	60	...	...	150	...	...	437	647
...	...	317	...	...	...	700	...	...	55	...	...	150	...	...	154	359
...	...	723	...	...	...	1,379	...	...	926	...	...	1,500	...	...	4,546	6,972
...	...	71	...	...	...	133	...	...	...	...	...	...	...	...	...	...
...	...	909	...	...	...	11,996	...	418	...	...	...	...	...	16	...	434
...	...	4	...	...	...	264	...	...	...	...	...	15	...	...	...	15
...	...	913	...	...	...	12,260	...	418	...	...	...	15	...	16	...	449
...	...	1,707	...	...	...	13,772	...	418	926	...	...	1,515	...	16	4,546	7,421
...	...	2,029	...	...	...	5,470	20,055	...	22,300	639	...	5,327	1,849	...	3,142	53,312
...	...	137	...	...	...	137	200	...	40	...	...	600	...	...	137	977
...	...	272	...	...	...	1,075	...	...	3,045	...	...	500	...	...	1,186	4,731
...	...	441	...	...	...	441	450	...	60	...	...	500	...	...	331	1,341
...	...	2,879	...	...	...	7,123	20,705	...	25,445	639	...	6,927	1,849	...	4,796	60,361
...	230	3,305	...	...	210	12,173	...	...	...	3,000	...	9,615	...	...	110	12,725
...	...	101	...	...	...	265	...	...	...	...	...	...	...	...	...	...
...	...	17	...	...	...	45	...	...	(a) 320	...	...	...	...	...	123	443
...	230	3,423	...	...	210	12,483	...	...	320	3,000	...	9,615	...	...	233	13,168
...	...	140	...	...	261	5,015	...	...	2,900	...	...	3,500	...	...	683	7,083
...	...	44	...	...	...	44	...	...	...	...	...	...	...	...	...	...
...	...	75	...	...	...	305	...	...	50	...	...	2,000	...	...	217	2,267
...	...	64	...	...	...	91	...	...	...	...	...	...	...	...	...	...
...	...	47	...	...	...	227	...	...	...	...	...	610	...	...	246	856
...	...	68	...	...	...	4,879	...	...	...	...	...	960	...	...	1,730	2,690
...	...	438	...	...	261	10,561	...	...	2,950	...	...	7,070	...	...	2,876	12,896

in Bengal during the year ending 31st March 1905—continued

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other Items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the Market from private individuals.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
2,628	1,274	3,902	...	...	...	...	180	23,151	1,870	25,201	2,17,506	2,55,428	1 11 10	2 6 5	
119	150	269	...	...	...	...	...	1,651	2,273	3,924	79,605	93,984	2 11 9	3 4 0	
2,747	1,424	4,171	...	...	...	...	180	24,802	4,143	29,125	2,97,111	3,49,412	1 15 3	2 9 4	
426	13,520	13,946	...	...	...	...	...	7,655	654	8,309	66,173	82,145	2 10 4	4 8 2	
...	66	66	...	...	...	...	...	525	...	525	8,250	9,377	1 3 7	1 6 5	
2	38	40	...	...	...	...	20	958	177	1,150	12,852	13,403	0 9 0	0 11 5	
3	110	113	...	...	...	...	...	50	...	55	14,308	15,187	0 11 2	1 2 3	
7	64	71	...	...	...	...	...	469	89	558	8,655	9,008	0 6 6	0 8 6	
...	30	30	...	...	...	...	...	130	...	130	4,516	5,634	0 5 6	0 7 2	
...	59	59	...	...	...	...	...	224	49	273	8,254	9,852	0 9 11	0 11 7	
...	22	22	...	...	...	...	...	...	321	321	10,197	12,748	0 8 7	0 9 9	
438	13,909	14,347	...	...	..	...	20	10,011	1,290	11,321	1,33,205	1,57,354	0 13 10	1 4 2	
290	661	951	...	...	...	...	...	2,857	127	2,984	21,379	24,875	1 2 4	1 13 4	
...	37	37	...	...	...	...	...	76	172	248	12,888	14,203	0 9 5	0 11 9	
290	698	988	...	...	...	...	...	2,933	299	3,232	54,267	39,078	0 13 0	1 2 10	
111	353	464	...	...	...	...	50	229	...	279	36,990	52,995	1 7 8	1 15 2	
...	7	7	...	...	...	...	...	609	48	657	3,545	3,825	1 1 8	1 9 3	
168	38	206	...	...	...	...	...	...	118	118	9,155	12,921	1 8 5	1 11 11	
...	13	13	...	...	...	...	...	...	112	112	8,142	9,221	0 7 6	0 9 2	
4	70	74	...	...	...	...	...	317	...	317	5,826	6,825	0 11 7	1 2 7	
283	481	764	...	...	...	...	50	1,155	278	183	63,658	85,787	1 1 1	1 6 4	
3,758	16,512	20,270	...	...	...	...	250	38,901	6,010	45,161	5,28,241	6,31,631	1 5 0	1 12 8	
11	517	528	...	...	...	...	...	2,819	729	3,548	34,488	38,113	1 3 5	1 12 9	
...	158	158	...	...	...	...	...	423	118	541	8,819	11,509	0 5 4	0 7 1	
...	1,935	1,935	...	...	...	...	...	...	1,525	1,525	20,890	25,020	1 11 8	2 3 8	
11	2,610	2,621	...	...	...	...	...	3,242	2,372	5,614	64,197	74,702	0 15 3	1 5 2	
...	148	148	...	...	...	...	65	652	50	767	12,521	14,973	1 11 6	1 14 2	
147	795	942	...	...	...	2,310	...	3,392	1,488	7,690	68,152	71,103	2 1 1	3 1 3	
...	84	84	...	...	...	...	...	160	...	160	4,787	5,381	1 0 5	1 3 11	
147	879	1,026	...	...	...	2,310	...	4,052	1,488	7,850	72,939	76,484	1 14 7	2 12 10	
158	3,637	3,795	...	...	...	2,310	65	7,946	3,910	14,231	1,49,657	1,66,159	1 5 2	1 13 6	
441	7,807	8,248	1,106	...	...	...	...	21,622	1,418	24,146	2,33,394	2,46,112	0 14 6	0 1 8	
9	23	32	...	...	...	...	...	...	1	1	8,711	12,017	0 9 8	0 11 5	
7	172	179	...	...	...	...	...	1,888	51	1,939	36,938	40,528	0 9 11	0 13 1	
...	120	120	...	...	...	...	...	2,299	149	2,448	22,021	30,701	0 12 4	0 15 4	
457	8,122	8,579	1,106	...	...	...	...	25,809	1,619	28,534	3,01,064	3,29,358	0 13 2	1 4 6	
139	129	259	...	...	...	...	...	5,031	119	5,150	1,16,388	1,42,173	1 2 10	1 10 1	
11	16	27	...	...	...	...	...	569	60	629	7,530	8,965	0 15 9	1 3 2	
...	19	19	...	...	...	...	...	43	84	127	4,037	5,052	0 5 0	0 6 7	
150	155	305	...	...	...	...	...	5,643	263	5,906	1,27,955	1,56,190	1 1 1	1 7 5	
457	196	653	...	...	...	...	...	8,288	...	8,288	58,057	61,471	0 12 7	1 4 1	
...	4	4	...	...	...	...	...	...	...	...	5,283	6,696	0 7 1	0 7 4	
...	171	171	...	...	...	...	...	1,450	...	1,450	12,710	13,739	0 9 7	0 14 6	
70	154	224	...	...	...	...	...	2,324	...	2,324	10,018	10,792	0 6 7	0 9 3	
...	15	15	...	...	...	...	...	831	542	1,373	5,365	6,380	0 7 3	0 15 1	
...	401	401	...	...	...	...	...	1,727	1,366	3,093	19,261	23,111	0 5 0	0 13 0	
527	941	1,468	...	...	...	...	...	14,620	1,908	16,528	1,10,724	1,22,189	0 9 1	0 14 11	

(c) Includes grants from Government for plague purposes.

FORM NO. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of the last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim-tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property.	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim-tax, &c., in as many columns as may be necessary). Miscellaneous receipts and penalties.	Total
PATNA DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saran	122	Chapra ...	21,503	31,665	3,874	891	1,426	...	...	...	...	165	38,021
	123	Revelganj ...	2,176	3,999	790	65	3,539	...	...	...	...	31	8,424
	124	Siwan ...	8,577	...	867	234	...	...	...	...	7,825	49	8,975
		Total ...	32,256	35,664	5,531	1,190	4,965	...	...	...	7,825	245	55,420
Champaran ...	125	Motihari ...	4,014	8,877	931	279	...	...	...	...	...	15	9,902
	126	Bettiah ...	8,876	798	1,449	442	...	...	...	384	12,946	160	16,179
		Total ...	12,890	9,475	2,380	721	...	...	...	384	12,946	175	26,081
Muzaffarpur ...	127	Muzaffarpur ...	14,512	29,995	3,085	376	12,906	...	...	16,144	...	96	62,602
	128	Hajipur ...	7,011	9,090	707	202	...	...	...	...	...	111	10,110
	129	Lalganj ...	1,059	5,117	373	167	...	...	...	...	...	88	5,745
	130	Sitamarhi ...	4,617	411	683	286	...	...	...	...	6,207	68	7,655
		Total ...	27,199	44,613	4,848	1,031	12,906	...	...	16,144	6,207	363	86,112
Darbhanga	131	Darbhanga ...	11,163	9,708	5,812	1,084	...	...	...	2,274	23,315	405	42,598
	132	Madhubani ...	1,254	345	1,202	320	...	...	...	...	6,466	32	8,365
	133	Koserha ...	122	48	714	116	...	...	...	...	3,079	17	3,974
	134	Samastipur ...	2,356	453	714	330	...	...	...	...	4,050	30	5,577
		Total ...	14,895	10,554	8,442	1,850	...	...	...	2,274	36,910	484	60,514
		Divisional Total ...	1,55,234	2,54,037	57,285	14,457	35,065	10,476	...	74,476	1,32,598	3,232	5,81,626
BHAGALPUR DIVISION.													
Monghyr	135	Monghyr ...	8,905	20,101	3,534	881	11,000	...	...	8,723	...	260	44,499
	136	Jamalpur ...	3,173	16,352	745	119	...	...	...	7,280	...	187	24,633
		Total ...	12,078	36,453	4,279	1,000	11,000	...	...	16,003	...	447	69,182
Bhagalpur	137	Bhagalpur ...	2,427	40,592	10,926	780	11,045	26,116	...	14,321	...	793	1,04,573
	138	Colgong ...	1,264	158	1,032	171	...	...	...	...	2,645	18	4,024
		Total ...	3,691	40,750	11,958	951	11,045	26,116	...	14,321	2,645	811	1,08,597
Purnea	139	Purnea ...	8,894	14,566	3,063	150	...	...	...	5,052	...	93	22,924
	140	Kishanganj ...	4,215	411	611	439	...	...	...	...	3,319	66	4,846
		Total ...	13,109	14,977	3,674	589	...	...	...	5,052	3,319	159	27,770
Malda	141	English Bazar ...	8,483†	1,024	1,404	2	623	...	...	4,449	5,384	26	12,912
	142	Old Malda ...	2,618	179	...	...	...	...	...	...	2,206	5	2,390
	143	Nawabganj ...	309‡	59	1,170	...	...	...	...	...	4,161	58	5,448
		Total ...	10,810	1,262	2,574	2	623	...	...	4,449	11,751	59	20,750
Santhal Parganas	144	Deoghar ...	5,145	2,735	1,950	36	...	...	...	3,343	4,072	56	12,521
	145	Sahibganj ...	2,389	7,004	1,732	51	...	...	...	3,487	...	14	12,755
	146	Dumka	1,395	3,903	1,718	...	...	...	...	1,425	...	...	7,046
		Total ...	8,929	13,642	5,400	883	...	...	...	8,255	4,072	70	32,322
		Divisional Total	48,617	1,07,084	27,885	3,425	22,668	26,116	...	48,080	21,787	1,576	2,58,621
ORISSA DIVISION.													
Cuttack	147	Cuttack ...	*3,239	1,343	4,113	1,047	8,336	...	...	15,953	16,935	292	48,519
	148	Jajpur ...	944	150	171	...	...	...	...	653	4,124	40	5,138
	149	Kendrapara ...	1,845	283	732	194	350	...	...	...	6,662	158	8,379
		Total ...	6,028	2,276	5,016	1,241	8,686	...	...	16,606	27,721	490	62,036
Balasore	150	Balasore ...	1,209	1,260	2,420	110	...	...	...	2,050	10,267	37	16,144
Puri	151	Puri	15,201	17,998	2,301	179	...	...	...	11,329	...	956	32,763
		Divisional Total ...	22,438	21,534	9,737	1,530	8,686	...	...	29,985	37,988	1,483	1,10,943

* NOTE.—Judicial fines under special Acts.

6							7						
* Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
287	753	103	...	...	...	1,143	777	39	4	346	...	6,310	...
173	...	13	...	...	...	186	99	3	1	...	...	...	...
124	...	16	...	...	...	140	130	...	18	...	...	527	...
584	753	132	...	...	...	1,469	1,006	42	23	346	...	6,837	...
224	...	29	...	...	...	253	75	321	...	662	...	3,559	...
661	...	38	...	...	...	639	...	...	...	...	...	299	...
825	...	67	...	...	...	892	75	321	...	662	...	3,858	...
597	342	103	...	...	...	1,042	1,442	...	1,129	...	133	775	...
119	...	57	...	...	...	176	394	174	...	...	...	424	...
75	...	27	...	...	...	102	1	...	3	...	...	210	...
194	...	25	...	...	...	219	...	...	10	...	...	266	...
985	342	212	...	...	...	1,539	1,837	174	1,142	...	133	1,675	...
1,069	80	105	...	...	...	1,254	247	9	42	...	...	1,716	...
185	...	35	...	...	...	220	101	...	20	...	...	4,184	...
109	...	11	...	...	...	120	9	...	13	...	...	131	...
112	...	9	...	...	...	121	47	...	...	357	...	859	...
1,475	80	160	...	...	...	1,715	404	9	75	357	...	6,890	...
8,994	2,653	950	...	...	1,350	13,947	7,336	1,070	1,778	1,365	1,500	35,543	...
861	260	50	...	...	...	1,171	206	527	579	...	137	1,726	...
519	...	5	...	...	...	524	...	149	...	...	...	82	...
1,380	260	55	...	...	...	1,695	206	676	579	...	137	1,808	...
885	347	43	...	...	680	1,955	530	828	4	...	1,513	286	...
396	...	3	...	...	...	399	26	25	4	...	...	...	...
1,281	347	46	...	...	680	2,354	556	853	8	...	1,513	286	...
1,180	...	12	...	...	...	1,192	...	...	38	...	393	750	...
980	...	3	...	...	9	992	...	...	...	...	...	228	...
2,160	...	15	...	...	9	2,184	...	...	38	...	393	978	...
1,133	...	12	...	...	...	1,145	136	72	...	...	61	2,161	
286	...	5	...	...	...	291	...	...	...	...	...	...	...
390	...	...	...	...	...	390	...	...	...	...	...	...	...
1,809	...	17	...	...	...	1,826	136	72	...	...	61	2,161	...
255	39	35	...	...	...	329	...	...	...	...	...	...	...
417	...	...	14	...	...	431	19	...	...	...	...	1,903	...
450	...	...	...	...	...	450	...	...	...	...	...	...	...
1,122	39	35	14	...	...	1,210	19	...	...	...	...	1,903	...
7,752	646	168	14	...	689	9,269	917	1,601	625	...	2,104	7,136	...
355	321	20	...	...	...	696	760	50	933	31	19	1,019	...
459	...	...	...	...	...	459	...	2	...	...	...	...	...
243	...	17	...	...	...	260	144	171	...	...	...	192	...
1,057	321	37	...	...	...	1,415	904	223	933	31	19	1,211	...
266	...	...	...	...	...	266	...	39	200	...	134	819	...
436	168	8	...	...	...	612	3,856	52	...	...	5	3,300	...
1,759	489	45	...	...	...	2,293	4,760	314	1,	31	158	4,826	...

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for general and special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,067	4,050	87	486	13,166	2,050	...	250	...	150	3,050	...	...	3,619	9,119
...	...	54	...	...	...	157	...	...	...	...	...	...	...	...	198	198
...	...	125	...	...	...	800	...	...	650	...	...	500	...	...	860	2,010
...	...	1,246	4,050	87	486	14,123	2,050	...	900	...	150	3,550	...	...	4,677	11,327
...	...	70	...	...	35	4,722	...	...	725	...	...	2,400	...	...	742	3,867
40	...	79	...	...	...	418	...	...	150	...	...	1,200	...	...	1,666	3,616
40	...	149	...	...	35	5,140	...	...	875	...	...	3,600	...	...	2,408	6,883
...	460	236	...	...	1,103	5,338	...	...	(e)3,175	...	...	3,000	...	...	324	6,499
...	18	558	...	...	...	1,568	...	...	80	...	...	600	...	...	756	1,436
...	14	199	...	...	...	427	...	...	(f)200	...	...	...	...	...	...	200
...	...	174	...	...	70	520	...	500	75	...	...	600	...	...	1,301	2,476
...	492	1,227	...	...	1,173	7,853	...	500	3,530	...	...	4,200	...	...	2,381	10,611
...	...	941	...	...	...	2,955	250	...	950	...	...	2,400	...	...	507	4,107
...	...	92	...	...	70	4,467	...	...	87	...	...	600	...	...	798	1,485
...	...	32	...	...	...	185	...	...	...	...	...	300	...	...	731	1,031
...	...	48	...	...	...	1,311	500	53	50	...	240	300	500	1,131	802	3,576
...	...	1,113	...	...	70	8,918	750	53	1,087	...	240	3,600	500	1,131	2,838	10,199
40	732	10,475	4,050	87	2,235	66,201	23,505	553	35,107	3,639	390	38,562	2,349	1,131	20,209	1,25,445
...	...	917	...	...	2,496	6,588	300	...	3,500	90	...	4,400	...	...	1,163	9,453
...	...	111	...	...	...	342	...	...	...	...	...	...	270	...	...	270
...	...	1,028	...	...	2,496	6,930	300	...	3,500	90	...	4,400	270	...	1,163	9,723
...	4,273	826	...	...	95	8,355	23,000	...	10,184	5,000	...	500	4,637	...	1,923	45,244
...	...	77	...	...	...	132	...	...	...	...	...	150	...	...	140	290
...	4,273	903	...	...	95	8,487	23,000	...	10,184	5,000	...	650	4,637	...	2,063	45,534
...	...	382	...	...	...	1,563	...	...	250	...	...	1,000	...	...	600	1,850
...	...	331	...	...	...	559	...	...	...	...	...	...	...	...	3,893	3,893
...	...	713	...	...	...	2,122	...	...	250	...	...	1,000	...	...	4,493	5,743
...	1	325	...	...	...	2,756	...	...	560	...	...	2,362	...	...	443	3,365
...	...	85	...	...	18	103	...	...	...	...	...	120	...	...	196	316
...	...	44	...	...	...	44	...	...	...	...	...	180	...	...	318	498
...	1	454	...	...	18	2,903	...	...	560	...	...	2,662	...	...	957	4,179
...	...	368	...	...	105	473	...	...	...	300	...	...	240	...	1,306	1,846
...	...	411	...	...	...	2,333	...	...	...	...	...	...	...	...	58	58
...	11	108	...	...	...	119	...	...	...	...	...	...	...	...	1	1
...	11	887	...	...	105	2,925	...	...	...	300	...	...	240	...	1,365	1,905
...	4,285	3,985	...	...	2,714	23,367	23,300	...	14,494	5,390	...	8,712	5,147	...	10,041	67,084
...	...	942	...	...	...	3,754	200	...	...	...	...	...	...	...	80	280
...	...	58	...	...	...	60	...	...	155	300	...	200	...	...	219	874
...	49	190	...	...	...	746	...	...	340	...	...	282	105	...	415	1,142
...	49	1,190	...	...	...	4,560	200	...	495	300	...	482	105	...	714	2,296
...	...	216	...	...	73	981	...	...	972	...	...	2,009	...	...	276	3,257
...	6	222	...	...	...	7,441	...	...	872	6,282	...	4,000	668	...	2,912	147,34
...	55	1,628	...	...	73	12,982	200	...	2,339	6,582	...	6,491	773	...	3,902	20,287

in Bengal during the year ending 31st March 1905.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
				From Government.	Raised in the market from private individuals.		Permanent.	Other.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
24	1,618	1,642	...	...	...	...	...	...	...	...	63,091	84,594	0 13 3	1 5 11	
...	117	117	...	...	...	...	...	588	...	588	9,670	11,846	0 13 9	0 15 10	
...	103	103	...	...	...	...	...	230	...	230	12,258	20,835	0 9 1	0 12 5	
24	1,838	1,862	...	...	...	...	...	818	...	818	85,019	1,17,275	0 12 9	1 3 0	
127	40	167	...	...	...	...	...	2,552	625	3,177	22,088	26,102	0 11 6	1 9 8	
...	20	20	...	...	...	...	...	4,868	3	4,871	25,143	34,019	0 10 5	1 0 3	
127	60	187	...	...	...	...	...	7,420	628	8,048	47,231	60,121	0 10 10	1 3 7	
...	(*g*)1,151	1,151	...	...	...	...	...	8,580	1,734	10,314	86,946	1,01,458	1 5 11	1 14 5	
...	335	335	...	...	...	...	...	590	291	881	14,506	21,517	0 7 6	0 10 10	
...	(*g*) 28	28	...	...	...	...	...	380	216	596	7,098	8,157	0 7 11	0 9 10	
...	329	329	...	...	...	...	...	(*h*)3,962	1,154	5,116	16,315	20,932	0 12 10	1 11 4	
...	1,843	1,843	...	...	...	...	...	13,512	3,395	16,907	1,24,865	1,52,064	0 15 7	1 6 8	
505	(*i*) 448	953	...	...	...	...	50	8,537	544	9,131	60,998	72,161	0 10 3	0 14 9	
...	46	46	...	...	...	...	...	3,858	...	3,858	18,441	19,695	0 10 4	1 6 10	
...	31	31	...	...	...	...	...	628	56	684	6,025	6,147	0 6 2	0 9 4	
...	29	29	...	...	...	...	...	1,532	189	1,721	12,335	14,691	0 9 9	1 5 8	
505	554	1,059	...	...	...	...	50	14,555	789	15,394	97,799	1,12,694	0 9 9	1 0 2	
1,790	13,513	15,303	1,106	...	...	...	50	82,377	8,602	92,135	8,94,657	10,40,891	0 12 7	1 3 6	
460	665	1,125	17	2,000	...	...	...	707	791	3,515	66,351	75,256	0 14 2	1 5 2	
41	691	732	...	...	...	...	...	121	120	241	26,792	29,965	1 3 8	1 5 4	
501	1,356	1,857	17	2,000	...	...	...	828	911	3,756	93,143	1,05,221	0 11 2	1 5 3	
61	1,477	1,538	...	...	...	...	...	12,732	1,116	13,848	1,75,513	1,77,940	1 6 1	2 5 1	
...	45	45	...	...	...	...	...	142	95	237	5,127	6,391	0 12 0	0 15 4	
61	1,522	1,583	...	...	...	...	...	12,874	1,211	14,085	1,80,640	1,84,331	1 5 5	2 3 7	
...	389	389	...	...	...	...	...	21	...	21	27,939	36,833	1 10 2	1 15 11	
1	243	244	...	...	...	...	...	1,640	401	2,041	12,575	16,790	0 10 1	1 10 2	
1	632	633	...	...	...	...	...	1,661	401	2,062	40,514	53,623	1 4 5	1 13 10	
...	44	44	...	...	...	...	...	3,014	113	3,127	23,349	31,832	0 15 1	1 11 3	
4	24	28	...	...	...	...	10	147	...	157	3,285	5,303	0 10 2	0 14 0	
...	99	99	...	...	...	...	...	...	106	106	6,585	6,894	0 7 0	0 8 6	
4	167	171	...	...	...	...	10	3,161	219	3,390	33,219	44,029	0 11 2	1 1 10	
2	21	23	...	...	...	...	...	1,157	...	1,157	16,349	21,494	1 12 6	2 5 3	
...	26	26	...	...	...	...	...	1,238	849	2,087	17,690	20,079	1 9 10	2 3 10	
...	86	86	...	...	...	...	...	...	...	...	7,702	9,097	1 5 2	1 7 10	
2	133	135	...	...	...	...	...	2,395	849	3,244	41,741	50,670	1 1 7	2 1 0	
569	3,810	4,379	17	2,000	...	...	10	20,919	3,591	26,537	3,89,267	4,37,874	1 2 6	1 11 11	
68	284	352	...	...	...	...	...	2,566	2,786	5,352	58,953	62,192	1 0 8	1 4 3	
...	100	100	...	...	...	...	...	254	...	254	6,885	7,829	0 6 9	0 9 1	
...	56	56	...	...	...	...	...	178	334	512	11,035	12,940	0 8 9	0 11 7	
68	440	508	...	...	...	...	...	2,998	3,120	6,118	76,933	82,961	0 13 5	1 0 9	
71	113	184	...	...	...	...	...	2,168	220	2,388	23,220	24,429	0 12 4	1 1 9	
768	641	1,409	...	...	...	...	50	4,952	...	5,002	61,961	77,162	1 0 11	2 8 0	
907	1,194	2,101	...	...	...	...	50	10,118	3,340	13,508	1,62,114	1,84,552	0 14 1	1 4 7	

(*e*) Includes Rs. 3,000 for plague purposes.
(*f*) For plague purposes.
(*g*) Includes subscriptions from burial grounds.
(*h*) Includes Rs. 443 on account of the Dispensary Fund.
(*i*) Includes Rs. 266 as Veterinary Hospital receipts.

† Difference of Re. 1 from last year's figures (8,484) is due to omission of fractions.
‡ The closing balance last year was shown as Rs. 405, which included Rs. 96 as security deposit of pound rent. This has been transferred by adjustment from deposits to rent under rule 97 of Municipal Account Rules.

* The difference of Rs. 2 is due to the omission of fraction of annas in the preceding year's statement.

hould be credited under "Fines."

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	By balance in hand at the close of the last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim-tax, &c., in as many columns as may be necessary).		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	152	Hazaribagh ...	1,191	532	1,438	112	...	...	...	4,530	4,986	164	11,762
	153	Chatra ...	1,741	127	961	64	...	...	...	...	3,813	49	5,014
	154	Giridih ...	993	331	884	...	...	...	...	...	3,189	7	4,411
		Total ...	3,925	990	3,283	176	...	...	...	4,530	11,988	220	21,187
Ranchi	155	Ranchi ...	950	12,787	1,255	195	...	...	...	9,523	...	452	24,212
	156	Lohardaga ...	806	131	97	...	...	...	...	...	2,057	33	2,318
		Total ...	1,756	12,918	1,352	195	...	...	...	9,523	2,057	485	26,530
Palamau	157	Daltonganj ...	913	1,344	305	150	115	469	...	1,838	2,595	99	6,915
Manbhum	158	Purulia ...	6,625	1,058	2,314	308	...	...	...	7,020	7,709	609	19,018
	159	Jhalda ...	2,428	.....	...	134	...	...	...	...	2,166	25	2,325
	160	Raghunathpur ...	117	87	...	44	...	...	...	471	1,442	48	2,092
		Total ...	9,170	1,145	2,314	486	...	...	...	7,491	11,317	682	23,435
Singhbhum	161	Chaibassa ...	2,349	4,589	1,358	38	...	...	...	1,512	...	29	7,526
		Divisional Total...	8,113	20,986	8,612	1,045	115	469	...	24,894	27,957	1,515	85,593
		GRAND TOTAL FOR 1904-05.	9,44,342	12,99,830	2,72,877	65,323	1,44,891	2,97,903	87,308	8,62,715	6,12,119	22,976	36,65,942

6							7						
Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands, and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
450	...	4	...	...	...	454	1,097	91	35	...	...	1,366	...
243	...	2	...	...	...	255	...	...	9	...	...	527	...
411	...	...	...	...	...	411	...	...	...	...	...	742	...
1,114	...	6	...	...	...	1,120	1,097	91	44	...	...	2,635	...
372	...	23	...	...	...	395	1,697	...	222	...	...	6,687	...
251	...	9	...	...	...	260	526	...	38	...	...	...	...
62	...	32	...	...	...	655	2,223	...	260	...	...	6,687	...
324	...	13	...	...	...	337	...	7	...	...	...	3,325	...
803	35	4	...	...	...	842	1,542	...	8	...	56	3,138	...
389	...	...	...	...	...	389	480	...	...	...	...	154	...
625	...	...	...	...	...	625	682	...	1	...	...	484	...
1,817	35	4	...	...	...	1,856	2,704	...	4	...	56	3,776	...
498	...	...	...	...	...	498	342	...	1	...	...	...	...
4,376	35	55	...	...	...	4,466	6,366	98	309	...	56	16,423	...
60,481	11,672	3,025	26,859	87	2,071	1,04,195	89,886	19,397	31,152	39,443	7,034	1,04,450	125

7(a)							8									
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From Local Funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Others.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	103	145	...	...	684	3,581	...	...	1,680	...	...	1,300	...	...	2,160	5,140
...	...	48	...	...	...	584	...	...	...	...	...	500	...	...	91	591
...	...	54	...	...	...	796	...	...	...	...	...	...	...	...	...	...
60	103	247	...	...	684	4,961	...	...	1,680	...	...	1,800	...	...	2,251	5,731
...	...	375	...	...	...	8,981	...	...	2,300	...	...	1,500	...	...	1,398	5,198
...	604	44	...	...	...	1,212	...	...	...	...	...	160	...	...	190	350
...	604	419	...	...	...	10,193	...	...	2,300	...	...	1,660	...	...	1,588	5,548
...	2	6	...	...	...	3,340	...	...	...	...	...	...	...	...	...	...
...	...	484	...	...	...	5,223	...	...	645	...	...	1,188	...	...	1,195	3,028
...	...	72	...	...	...	706	...	...	...	...	...	360	...	...	134	494
...	...	42	...	...	...	1,209	...	...	...	...	...	180	...	...	55	235
...	...	598	...	...	...	7,138	...	...	645	...	...	1,728	...	...	1,384	3,757
...	...	241	199	...	70	853	800	...	320	...	...	...	...	...	1,666	2,786
60	709	1,511	199	...	754	26,485	800	...	4,945	...	...	5,188	...	...	6,889	17,822
15,846	23,285	58,420	17,930	1,936	16,704	4,25,608	61,055	5,300	1,61,877	18,951	750	97,552	28,786	4,423	1,09,546	4,88,234

in Bengal during the year ending 31st March 1905—concluded.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	249	249	...	...	...	...	...	4,367	2,513	6,880	28,066	29,257	0 11 11	1 12 5	
...	59	59	...	...	...	...	...	34	166	200	6,703	8,444	0 7 6	0 10 1	
...	84	84	...	...	...	...	30	30	42	102	5,804	6,797	0 7 5	0 9 10	
...	392	392	...	...	...	...	30	4,431	2,721	7,182	40,573	44,498	0 9 5	1 2 1	
...	455	455	...	...	...	...	...	1,495	1,698	3,193	42,434	43,384	1 0 3	1 12 6	
...	72	72	...	...	...	...	...	235	...	235	4,447	5,253	0 6 0	0 11 7	
...	527	527	...	...	...	...	...	1,730	1,698	3,428	46,881	48,637	0 14 2	1 9 1	
42	86	128	...	...	...	...	...	1,156	1,253	2,409	13,129	14,042	1 7 7	2 12 9	
233	98	331	...	...	...	...	...	2,544	356	2,900	31,342	37,967	1 1 7	1 14 0	
...	...	...	...	...	...	...	...	...	206	206	4,120	6,548	0 7 8	0 13 6	
...	15	15	...	...	...	...	...	...	3	3	4,179	4,206	0 8 0	1 0 0	*Memorandum of investment*, vide *Municipal Circular No. 13M., dated the 18th February 1897.*
233	113	346	...	...	...	...	...	2,544	565	3,109	39,641	48,811	0 14 2	1 8 9	
...	105	105	...	...	...	...	...	10	495	505	12,273	14,622	0 13 10	1 6 8	Description of securities. Nominal amount. Rs. Government security on account of Chaibassa Charitable Dispensary ... ... 2,000 Port Trust Debentures ... ... 400 Calcutta Municipal Debentures 4,200
275	1,223	1,498	...	...	...	...	30	9,871	6,732	16,633	1,52,497	1,70,610	0 12 11	1 7 4	
25,493	74,229	99,722	24,598	2,17,235	...	2,310	903	6,56,868	91,680	9,93,594	57,77,295	67,21,637	1 4 4	2 0 2	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER BENGAL ACT III OF 1884

DURING

1904-1905.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administrations—Office establishment, Inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
		BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan ...	1	Burdwan	5,499	3,191	...	410	...	72	9,172	279	4,277	...	36	4,592	1,676	15,445	3,928	1,707
	2	Kalna	616	1,097	...	...	2	...	1,715	16	689	...	62	767	...	120	...	453
	3	Katwa	506	676	...	...	...	...	1,182	2	330	...	...	332	...	...	...	743
	4	Dainhat	424	314	...	...	...	...	738	...	174	...	1	175	...	95	...	174
	5	Raniganj	910	1,060	...	...	...	...	1,970	...	833	...	26	859	...	863	...	2,366
	6	Asansol	1,757	907	...	111	15	...	2,790	...	1,198	27	5	1,230	...	170	...	307
		Total ...	9,712	7,245	...	521	17	72	17,567	297	7,501	27	130	7,955	1,676	16,693	3,928	5,750
Birbhum ...	7	Suri	1,028	689	...	39	...	...	1,756	1	503	25	14	543	...	126	...	1,238
Bankura ...	8	Bankura	1,402	676	...	...	1	...	2,079	...	837	96	11	944	...	27	12	460
	9	Vishnupur	610	450	...	...	...	...	1,060	24	276	71	2	373	...	84	83	116
	10	Sonamukhi	525	390	...	...	...	...	915	1	464	6	1	472	...	226	11	...
		Total ...	2,537	1,516	...	...	1	...	4,054	25	1,577	173	14	1,789	...	337	106	576
Midnapore ...	11	Midnapore	2,153	3,306	...	...	18	...	5,477	144	1,778	216	34	2,172	...	109	...	2,484
	12	Tamluk	606	486	...	...	...	...	1,092	5	506	57	4	572	...	263	...	298
	13	Ghatal	575	484	...	...	...	...	1,059	...	265	108	8	381	...	223	...	...
	14	Chandrakona ...	489	426	...	...	...	...	915	...	392	...	...	392	...	76	...	206
	15	Ramjibanpur ...	258	436	...	...	...	...	694	...	264	60	...	324	...	...	...	...
	16	Khirpai	218	408	...	...	...	...	626	...	226	72	...	298	...	76	...	137
	17	Kharar	332	385	...	...	...	...	717	...	262	88	...	350	...	36	...	100
		Total ...	4,631	5,931	...	...	18	...	10,580	149	3,693	601	46	4,489	...	783	...	3,225
Hooghly ...	18	Hooghly-Chinsura...	3,978	4,066	...	...	25	...	7,169	...	5,291	132	50	5,473	...	108	...	2,686
	19	Serampore	3,106	3,297	412	...	8	...	6,823	7	2,873	222	25	3,127	...	3	2,603	7,955
	20	Uttarpara	1,125	1,152	47	...	...	...	2,324	...	1,100	48	1	1,149	...	...	...	1,941
	21	Baidyabati	1,393	1,965	...	...	...	...	3,358	...	1,897	60	4	1,961	...	134	...	1,197
	22	Rhadreswar ...	1,018	846	...	...	1	...	1,865	...	872	60	1	933	...	...	...	...
	23	Kotrang	533	634	...	...	...	...	1,167	...	562	60	...	622	...	...	...	518
	24	Bansberia	574	425	...	...	...	...	999	...	...	...	...	...	...	...	...	370
	25	Arambagh	459	362	...	2	...	...	823	...	275	...	5	280	...	...	...	149
		Total ...	11,286	12,747	459	2	34	...	24,528	7	12,870	582	86	13,545	...	245	2,603	14,816
Howrah ...	26	Howrah	24,389	18,275	...	100	386	376	44,026	10,929	57,562	11,931	61	80,483	28,500	48,527	24,431	11,642
	27	Bally	2,300	1,930	...	...	5	...	4,235	...	2,105	180	13	2,298	...	...	62	1,167
	28	Uluberia	448	255	...	20	...	...	723	3	259	18	10	290	...	...	...	...
		Total ...	27,637	20,460	...	120	391	376	48,984	10,932	59,926	12,129	84	83,071	28,500	48,527	24,493	12,809
		Divisional Total ...	56,831	48,588	459	682	461	448	1,07,469	11,411	86,070	13,537	374	1,11,392	30,176	66,711	31,130	38,414
		PRESIDENCY DIVISION.																
24-Parganas	29	Cossipore-Chitpur	6,901	5,347	...	...	966	...	13,214	13,805	13,768	...	39	27,612	1,255	20,968	1,180	1,874
	30	Maniktala	2,258	2,782	...	...	33	...	5,073	1,362	5,408	...	...	6,770	4,937	9,269	3,389	2,947
	31	Baranagore	1,993	1,829	...	...	5	...	3,827	...	3,488	...	...	3,488	...	313	1,691	446
	32	Kamarhati	1,008	1,038	...	18	...	...	2,064	...	1,660	...	2	1,662	...	...	...	233
	33	South Suburban ...	1,269	1,868	...	...	...	...	3,137	...	36	...	...	36	318	975	...	214
	34	Tollyganj	1,223	978	...	...	24	...	2,225	...	1,281	...	3	1,284	...	...	...	628
	35	Garden Reach ...	2,614	1,992	...	19	...	...	4,625	2,271	1,622	...	16	3,909	400	4,013	...	1,900
	36	Rajpur	618	609	...	...	...	...	1,227	...	692	...	3	695	2,376	...	...	...
	37	Baruipur	602	425	...	...	...	...	1,027	...	147	...	1	148	...	4	...	279
	38	Jainagar	480	307	...	...	...	...	787	...	575	...	4	579	...	...	...	235
	39	South Dum-Dum ...	872	762	...	...	...	...	1,634	...	710	...	...	710	...	1,387	...	731
	40	North ditto ...	550	596	...	...	3	...	1,149	...	62	...	...	62	...	...	...	111
	41	South Barrackpore	652	533	...	...	...	...	1,185	...	...	...	...	...	...	...	...	1,659
	42	Panihati	736	803	...	...	...	...	1,539	...	108	...	1	109	...	...	...	4,424
	43	Tittaghar	2,433	542	...	...	...	...	2,975	...	1,126	...	12	1,138	13,112	...	2,098	1,861
	44	North Barrackpore	932	1,260	...	...	...	...	2,192	...	...	...	3	3	...	16	...	38
	45	Garulia	792	752	...	...	3	...	1,527	...	317	...	9	326	5,045	...	...	783
	46	Barasat	663	1,120	...	...	...	...	1,783	...	379	...	...	379	...	281	311	509
	47	Naihati	1,107	1,086	...	...	44	...	2,237	...	534	...	2	536	...	...	...	745
	48	Halisahar	449	668	...	11	...	...	1,128	...	576	...	...	576	564	...	...	7
	49	Bhatpara	1,279	1,425	...	...	...	...	2,704	...	1,368	...	17	1,385	263	...	239	1,260
	50	Goberdanga	404	347	...	...	...	...	751	...	53	...	1	54	...	...	...	106
	51	Basirhat	519	557	...	...	...	...	1,076	...	245	...	24	269	...	171	...	492
	52	Baduria	472	436	...	...	...	...	908	...	136	...	7	143	...	...	...	535
	53	Taki	356	193	...	...	...	...	549	...	...	...	4	4	...	...	...	94
	54	Budge-Budge ...	1,512	877	...	...	...	...	2,389	...	2,700	...	3	2,703	...	1,723	160	...
		Total ...	32,694	29,112	...	48	1,078	...	62,932	17,438	36,991	...	151	54,580	28,270	39,120	9,068	22,111

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,336	11,956	264	258	289	135	...	120	2,024	676	13,214	9	85,037
6,495	53	66	...	10	...	...	...	442	72	3,194	17	10,922
3,536	1,484	65	...	3	...	...	60	...	...	1,875	...	7,766
1,447	1,292	65	...	2	...	...	...	167	50	371	6	3,669
4,412	2,960	171	...	...	...	...	10	...	409	3,031	...	14,322
7,417	...	64	2,757	...	...	...	60	200	...	829	...	11,804
56,643	17,745	695	3,015	304	135	...	250	2,833	1,207	22,514	32	1,33,420
5,641	4,958	120	33	...	...	...	...	...	460	466	...	13,042
4,463	4,384	120	3	7	...	...	...	323	...	3,060	...	12,859
1,821	858	122	4,401	5	...	...	...	144	173	908	19	8,734
1,502	998	67	...	...	...	...	...	...	1	456	...	3,261
7,786	6,240	309	4,404	12	...	...	...	467	174	4,424	19	24,854
16,828	13,337	224	104	125	...	2	...	312	345	4,512	...	38,382
3,203	1,810	89	186	...	...	58	...	175	129	572	4	6,787
2,143	1,540	46	...	2	...	...	...	...	22	2,068	...	6,114
658	1,080	54	...	1	...	28	...	...	34	482	1	2,620
538	1,095	41	...	...	...	...	...	...	80	5	9	1,768
529	1,047	50	...	22	...	...	...	36	393	316	4	2,610
1,226	796	43	...	...	...	...	...	36	500	566	6	3,309
25,125	20,705	547	290	150	...	88	...	559	1,573	8,521	24	61,590
28,677	1,671	259	...	26	...	...	240	871	64	6,913	15	41,530
20,853	9,283	189	69	6	...	...	85	780	...	7,628	335	50,289
6,404	72	61	...	16	...	93	...	...	21	2,573	...	11,186
9,391	1,188	73	...	3	...	17	29	...	809	3,727	...	16,568
6,548	1,085	71	...	14	...	...	12	299	86	2,080	...	10,195
1,413	...	49	...	...	...	...	...	...	30	1,585	...	3,595
1,202	11	73	...	...	...	...	...	254	...	27	...	1,937
2,256	1,388	60	...	...	...	...	...	251	100	613	...	4,797
76,724	14,698	835	69	65	...	115	366	2,455	1,110	25,146	850	1,40,097
1,71,571	6,479	1,123	16,314	167	...	194	588	16,647	5,536	2,87,855	37	6,19,611
13,321	1,273	120	...	32	...	100	...	597	484	7,827	...	24,983
589	240	44	...	...	...	...	...	180	...	730	8	1,791
1,85,481	7,992	1,287	16,314	199	...	294	588	17,424	6,020	2,96,412	45	6,46,385
3,57,400	72,338	3,793	24,125	730	135	497	1,204	23,738	10,544	3,57,483	970	10,19,388
51,496	5,161	771	...	34	...	...	250	6,086	...	40,320	74	1,29,478
29,088	1,660	512	...	...	...	...	...	914	97	14,869	226	67,908
19,653	500	160	...	5	...	15	...	270	...	8,388	54	31,490
10,677	...	147	35	18	...	103	...	275	...	2,367	9	13,864
5,883	1,787	336	...	...	...	...	...	2,366	...	6,689	...	18,568
4,878	...	203	137	...	...	...	...	1,198	...	4,399	24	11,467
24,851	973	434	...	...	...	...	...	1,812	...	10,727	148	45,258
3,419	1,214	60	...	13	...	...	...	...	...	1,493	...	8,575
1,874	1,372	70	...	...	...	...	...	...	...	1,379	...	4,978
1,439	942	60	...	...	...	...	...	120	107	992	9	3,904
3,452	1,006	51	...	12	...	...	...	180	200	1,826	40	8,885
766	850	...	...	2	...	...	...	206	619	331	1	2,886
3,463	579	87	...	92	...	...	...	673	116	2,510	2	9,181
3,769	141	79	...	20	...	...	120	...	...	2,165	...	10,718
10,503	158	126	...	20	...	80	...	...	...	4,375	9	32,343
5,554	659	62	73	31	...	...	...	...	1	2,515	...	8,979
5,763	775	47	140	...	...	...	...	211	109	1,014	5	13,892
2,808	1,558	92	53	2	...	96	...	84	53	3,503	4	9,354
5,388	706	153	...	16	...	...	...	...	...	2,392	...	9,400
4,104	555	83	319	27	...	...	...	...	881	709	...	7,249
8,909	119	102	...	16	...	...	...	...	10	2,974	164	14,056
548	...	30	...	6	...	...	...	...	30	1,000	...	1,720
1,691	1,024	65	...	25	...	41	...	...	110	1,750	...	5,371
522	1,016	50	...	...	...	...	...	144	75	905	...	3,247
520	180	32	...	...	...	...	...	...	300	697	...	1,823
7,552	1,615	144	...	...	...	...	...	360	551	5,855	305	18,265
2,18,570	24,582	3,956	757	339	...	335	379	14,899	3,259	1,26,139	1,074	4,32,858

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Plague charges.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,109	1,197	...	7,306	...	...	4,702	...	1,127	617	426	290	1,436	8,598
...	350	100	450	...	...	...	29	168	8	46	6	998	1,255
...	428	...	428	...	...	...	...	99	...	23	30	103	255
...	280	...	280	...	...	...	...	96	67	29	10	47	249
...	779	...	779	...	...	...	...	198	283	58	...	342	881
...	500	...	500	60	...	132	...	387	229	69	10	184	1,011
6,109	3,534	100	9,743	60	...	4,834	29	2,075	1,204	651	346	3,110	12,249
...	534	60	594	...	...	...	...	116	33	33	...	359	541
...	597	...	597	...	...	74	...	142	24	44	...	99	383
...	773	...	773	...	...	157	...	109	1	20	...	41	328
...	764	...	764	...	...	...	...	55	25	15	...	41	136
...	2,134	...	2,134	...	...	231	...	306	50	79	...	181	847
19,220	370	...	20,090	...	...	...	...	450	189	400	...	555	1,594
...	456	...	456	...	...	...	...	162	16	19	...	42	239
...	890	...	890	...	...	...	...	142	...	18	...	88	248
...	570	50	620	...	...	...	...	117	10	...	...	4	131
...	403	...	403	...	...	...	...	75	6	13	...	5	99
...	220	12	232	...	...	...	...	50	...	...	...	42	92
...	228	...	228	...	...	...	...	100	2	12	...	3	117
19,220	3,637	62	22,919	...	...	...	...	1,096	223	462	...	739	2,520
...	800	60	860	...	...	...	...	696	403	150	277	796	2,322
...	1,879	...	1,879	27	...	714	52	208	19	164	154	106	1,417
452	...	...	452	...	...	...	...	94	445	...	35	43	617
...	630	...	630	...	...	...	...	239	331	101	17	631	1,319
...	847	...	847	...	...	...	...	200	30	60	230	582	1,102
350	...	...	230	...	...	...	...	80	77	...	...	172	329
121	200	...	321	...	...	...	...	52	126	...	...	581	759
...	487	...	487	...	...	...	...	77	5	15	9	16	122
803	4,843	60	5,706	27	...	714	52	1,646	1,436	490	722	2,927	7,937
...	4,647	...	4,647	...	...	67,023	452	...	3,191	1,303	3,559	18,626	94,154
...	2,565	175	2,740	...	...	...	...	461	241	136	91	1,104	2,033
...	128	...	128	...	...	...	...	26	16	...	...	34	76
...	7,340	175	7,515	...	...	67,023	452	487	3,448	1,439	3,650	19,764	96,263
26,132	22,022	457	48,611	87	...	72,802	533	5,726	6,394	3,154	4,718	27,080	1,20,407
...	2,079	...	2,079	...	...	...	3,388	1,635	473	230	1,086	2,735	6,547
300	1,102	...	1,402	...	...	3	4,025	701	371	137	857	267	6,361
...	846	...	846	...	...	...	2	300	492	82	46	1,193	2,115
...	294	48	342	...	...	...	123	45	141	27	314	37	687
...	644	...	644	...	...	...	34	322	101	32	...	834	1,323
...	327	...	327	702	...	...	...	400	212	...	5	66	663
...	797	...	797	20	...	1,650	198	247	206	110	...	769	3,130
...	251	...	251	...	...	117	...	150	397	21	18	79	782
...	160	...	160	...	...	...	...	86	60	97	...	6	249
...	192	...	192	...	...	...	55	81	101	...	...	65	302
...	300	...	300	...	...	...	...	124	173	38	...	39	374
...	240	...	240	...	...	...	...	76	54	23	...	7	160
...	242	...	242	88	...	52	42	104	513	26	...	459	1,196
...	380	...	380	275	...	...	...	98	133	13	35	41	320
...	208	...	208	...	...	501	...	101	228	27	500	1,255	2,612
...	655	...	655	...	...	...	...	216	58	22	...	113	409
...	192	...	192	870	...	196	236	65	185	48	...	36	761
...	348	...	348	...	...	76	...	98	59	...	...	150	383
...	292	...	292	...	...	...	...	122	286	33	...	634	1,075
...	248	...	248	100	...	...	...	108	60	11	...	10	189
...	603	...	603	...	...	793	50	194	163	19	...	53	1,272
...	94	...	94	...	...	...	...	71	12	8	...	142	233
...	446	...	446	...	...	...	...	155	12	14	...	95	276
...	258	...	258	...	...	...	...	71	16	3	...	312	402
...	174	...	174	...	...	...	...	48	92	...	...	180	320
240	577	...	817	10	...	...	...	155	14	...	37	442	648
540	11,949	48	2,537	2,965	...	3,388	5,158	5,773	4,612	1,016	2,898	10,019	32,859

in Bengal during the year ending 31st March 1905.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,14,705	...	...	500	...	...	...	8,148	2,613	11,261	5,203	1,31,169	
15,109	...	...	...	...	...	...	857	158	1,015	2,107	18,231	
9,983	...	...	...	...	...	...	82	390	472	2,747	13,182	
5,111	...	...	...	...	...	50	375	240	665	384	6,160	
18,711	...	...	...	...	...	100	626	339	1,065	5,427	25,203	
17,395	...	...	...	...	960	...	...	...	960	2,469	20,824	
1,80,994	...	...	500	...	960	150	10,088	3,740	15,438	18,337	2,14,769	
16,476	...	...	...	...	...	...	...	268	268	1,988	18,732	
16,862	...	...	...	...	640	100	2,048	649	3,437	4,037	24,336	
11,268	...	...	...	...	332	...	4,520	118	4,970	1,572	17,810	
5,548	...	...	...	...	...	...	315	71	386	2,599	8,533	
33,678	...	...	...	...	972	100	6,883	838	8,793	8,208	50,679	
67,715	...	...	...	...	...	...	6,636	177	6,813	9,259	83,787	
9,146	...	...	...	...	...	...	1,537	73	1,610	2,743	13,499	
8,692	...	...	...	...	...	...	...	...	...	2,555	11,247	
4,678	...	...	...	...	...	...	25	...	25	1,036	5,739	
3,288	...	...	...	...	...	...	...	23	23	1,149	4,460	
3,858	...	...	...	...	...	...	727	...	727	467	5,052	
4,721	...	...	...	...	...	50	175	...	225	632	5,578	
1,02,098	..	...	...	...	...	50	9,100	273	9,423	17,841	1,29,362	
57,354	...	...	...	...	...	...	1,714	237	1,951	9,469	68,774	
63,562	...	...	...	...	1,592	...	3,573	164	5,329	7,881	76,772	
15,728	...	...	...	...	...	...	520	10	530	1,368	17,626	
23,836	...	...	...	...	...	50	866	713	1,629	2,544	28,009	
14,942	...	...	...	...	...	...	259	190	449	2,290	17,681	
5,943	...	...	...	...	...	...	220	209	429	1,824	8,196	
4,016	...	...	...	...	...	50	2,645	354	3,040	3,412	10,477	
6,509	...	...	...	...	...	...	...	15	15	1,003	7,527	
1,91,890	...	...	...	...	1,592	100	9,797	1,892	13,381	29,791	2,35,062	
8,42,921	...	...	3,250	...	46,817	...	2,86,773	16,277	3,53,117	1,41,384	13,37,422	
36,289	...	...	...	...	...	...	50	105	155	11,706	48,150	
3,008	...	...	...	...	...	...	...	300	300	339	3,647	
8,82,218	...	...	3,250	...	46,817	...	2,86,823	16,682	3,53,572	1,53,429	13,89,219	
14,07,354	...	...	3,750	...	50,341	400	3,22,691	23,693	4,00,875	2,29,594	20,37,823	
1,78,930	...	...	...	...	...	30	4,025	1,591	5,646	3,914	1,88,490	
87,514	...	...	...	...	2,080	...	76	9,758	11,914	14,403	1,13,831	
41,766	...	...	...	...	...	...	108	288	396	13,934	56,096	
18,619	...	...	...	...	...	...	...	360	360	1,562	20,541	
23,708	...	...	...	...	...	...	1,070	1,353	2,423	704	26,835	
16,688	...	...	...	...	...	...	353	38	391	17,394	34,473	
57,789	...	...	...	...	1,544	...	...	571	2,115	6,937	66,841	
11,530	...	...	...	...	230	...	...	120	350	396	12,276	
6,562	...	...	...	...	...	...	...	297	297	1,202	8,061	
5,764	...	...	...	...	...	...	...	116	116	2,237	8,117	
11,903	...	...	...	...	...	...	...	100	100	3,104	15,107	
4,497	...	...	...	...	...	...	60	25	85	243	4,825	
11,892	...	...	...	...	1,010	...	390	87	1,487	841	14,220	
13,541	...	...	...	...	...	...	...	25	25	2,455	15,821	
39,275	...	...	...	...	660	75	650	500	1,885	466	41,626	
12,238	1,500	...	...	...	...	...	50	185	1,735	2,343	16,316	
17,568	...	...	...	...	416	75	140	277	908	531	19,007	
12,247	...	...	...	...	550	...	...	108	658	1,415	14,320	
13,540	...	...	...	...	...	100	1,196	135	1,431	2,936	17,907	
9,490	...	...	...	...	...	...	800	76	876	1,218	11,584	
20,020	...	...	...	...	669	...	6,022	217	6,908	30,824	57,752	
2,852	...	...	...	...	...	...	225	27	252	1,908	6,012	
7,438	...	...	...	...	...	...	...	52	52	418	7,908	
4,958	...	...	...	...	...	...	...	84	84	515	5,557	
2,870	...	...	...	...	...	...	...	4	4	671	3,545	
24,832	...	...	...	...	...	...	173	140	313	18,022	43,167	
6,57,831	1,500	...	...	...	7,159	280	15,338	16,534	40,311	1,30,593	8,29,235	

FORM No. III.—*Statement showing the expenditure of the Municipalities in Bengal*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outpost, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION—*concluded.*																		
Nadia ...	55	Krishnagar	1,870	1,665	...	2	12	...	3,549	...	1,247	...	9	1,256	...	292	...	218
	56	Santipur	1,952	1,743	...	...	4	...	3,699	...	1,594	...	...	1,594	550	20	92	1,749
	57	Ranaghat	741	690	...	...	...	...	1,431	...	462	...	...	462	250	109	...	509
	58	Nadia	638	673	...	...	3	...	1,314	...	379	...	...	379	...	18	...	53
	59	Kushtia	535	451	...	...	...	...	986	...	248	...	...	248	...	...	...	173
	60	Kumarkhali	418	406	...	...	...	...	824	...	205	...	4	209	...	35	...	48
	61	Meherpur	352	247	...	...	...	...	599	10	127	...	...	137	...	294	...	18
	62	Birnagar	329	201	...	...	13	...	543	...	22	...	...	22	...	50	...	123
	63	Chakdah	473	298	...	2	...	...	773	...	30	...	...	30	...	195	...	114
		Total ...	7,308	6,374	...	4	32	...	13,718	10	4,314	...	13	4,337	800	1,013	92	3,005
Murshidabad	64	Berhampore	2,425	2,092	16	...	27	...	4,560	...	2,136	...	7	2,143	...	12,929	...	5,069
	65	Murshidabad ...	763	722	20	...	...	...	1,505	6	589	...	11	606	...	15	739	1,564
	66	Azimganj	797	742	2	41	22	...	1,604	...	767	...	2	769	200	...	...	1,442
	67	Jangipur	642	518	16	...	1	...	1,177	...	463	...	2	465	...	449	...	433
	68	Kandi	610	419	...	...	...	...	1,029	...	818	...	2	820	...	1,400	...	143
		Total ...	5,237	4,493	54	41	50	...	9,875	6	4,773	...	24	4,803	200	14,793	739	8,651
Jessore ...	69	Jessore	943	945	...	...	515	...	2,403	1	1,236	...	81	1,318	1,773	770	621	536
	70	Kotechandpur ...	573	335	...	3	...	...	911	...	456	...	41	497	...	569	151	49
	71	Maheshpur ...	455	172	...	...	3	...	630	...	60	...	4	64	...	97	...	95
		Total ...	1,971	1,452	...	3	518	...	3,944	1	1,752	...	126	1,879	1,773	1,436	772	680
Khulna ...	72	Khulna	947	612	...	...	...	...	1,559	11	465	...	8	484	1,139	893	...	500
	73	Satkhira	475	359	...	...	...	...	834	...	229	...	1	230	...	149	...	899
	74	Debhatta	306	141	...	9	...	...	456	...	...	...	...	...	...	3	106	109
		Total ...	1,728	1,112	...	9	...	...	2,849	11	694	...	9	714	1,139	1,045	106	1,508
		Divisional Total ...	48,938	42,543	54	105	1,678	...	93,318	17,466	48,524	...	323	66,313	32,182	57,407	10,777	35,955
RAJSHAHI DIVISION.																		
Rajshahi ...	75	Rampur Boalia ...	1,569	2,194	...	...	6	...	3,769	...	1,343	...	4	1,347	1,659	370	450	233
	76	Nator	906	938	...	...	...	...	1,844	509	906	...	8	1,423	...	1,042	...	100
		Total ...	2,475	3,132	...	...	6	...	5,613	509	2,249	...	12	2,770	1,659	1,412	450	333
Dinajpur ...	77	Dinajpur	2,074	1,583	...	...	...	...	3,657	10	2,557	72	69	2,708	...	160	1,334	280
Jalpaiguri ...	78	Jalpaiguri	1,446	911	...	...	...	...	2,357	...	1,109	...	6	1,115	...	183	571	55
Darjeeling ...	79	Darjeeling ...	14,076	8,141	...	558	1,566	...	24,341	112	1,05,651	...	33	1,05,796	14,303	6,531	1,231	621
	80	Kurseong	1,212	823	...	...	139	...	2,174	...	1,027	...	...	1,027	1,098	1,271	1,300	50
		Total ...	15,288	8,964	...	558	1,705	...	26,515	112	1,06,678	...	33	1,06,823	15,401	7,802	2,581	671
Rangpur ...	81	Rangpur	1,513	1,177	...	12	...	...	2,702	13	2,868	160	...	3,041	...	578	56	2,736
Bogra ...	82	Bogra	1,227	759	...	...	...	...	1,986	5	959	...	25	989	...	164	...	489
	83	Sherpur	602	510	...	...	...	...	1,112	...	520	...	3	523	...	168	...	194
		Total ...	1,829	1,269	...	...	...	...	3,098	5	1,479	...	28	1,512	...	332	...	683
Pabna ...	84	Pabna	1,200	1,476	...	...	...	42	2,718	17	1,448	...	2	1,467	...	1,479	...	910
	85	Sirajganj	887	1,157	...	...	...	...	2,044	...	1,249	...	24	1,273	1,070	...	120	...
		Total ...	2,087	2,633	...	...	...	42	4,762	17	2,697	...	26	2,740	1,070	1,479	120	910
		Divisional Total ...	26,712	19,669	...	570	1,711	42	48,704	666	1,19,637	232	174	1,20,709	18,130	11,946	5,062	5,668

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,115	4,475	97	...	...	...	1,250	...	744	288	9,655	220	32,354
10,594	1,734	122	...	...	...	127	...	619	367	4,693	52	20,719
5,851	1,068	75	...	...	...	...	...	412	5	1,591	19	9,889
4,230	1,716	60	...	...	...	...	...	431	727	1,674	3	8,912
2,516	1,549	36	...	...	...	...	...	199	29	1,391	...	5,893
2,333	600	40	...	2	...	30	...	138	24	808	1	4,059
389	986	29	...	4	...	3	...	...	8	760	...	2,491
343	620	26	...	...	...	...	...	46	3	502	...	1,713
351	770	38	...	30	...	84	...	96	52	726	5	2,461
41,722	13,518	523	...	36	...	1,494	...	2,685	1,503	21,800	300	88,491
15,159	8,752	199	5	12	...	...	...	553	...	6,004	...	48,682
4,022	4,053	110	219	308	...	...	...	631	...	2,276	11	13,948
2,799	2,829	128	...	15	...	...	...	1,492	90	5,915	18	14,928
3,927	4,596	122	...	21	...	...	...	240	49	1,920	15	11,772
2,502	622	114	...	...	...	...	...	180	...	1,745	2	6,708
28,409	20,852	673	224	356	...	...	...	3,096	139	17,860	46	96,038
6,788	5,249	101	...	14	...	...	...	897	286	2,781	...	19,816
1,623	1,421	64	...	...	...	...	...	136	...	770	...	4,788
466	713	40	...	...	...	...	...	...	47	554	...	2,012
8,877	7,383	205	...	14	...	...	...	1,033	333	4,105	...	26,611
5,906	3,350	99	...	4	...	186	...	360	12	2,891	33	15,873
1,679	1,442	41	...	1	...	19	...	75	570	2,196	1	7,072
116	...	26	...	1	...	...	...	...	4	699	...	1,064
7,701	5,292	166	...	6	...	205	...	435	586	5,786	34	24,009
3,05,279	71,627	5,523	981	751	...	2,034	379	22,148	5,820	1,75,690	1,454	7,28,907
8,672	8,978	205	227	1,020	...	75	...	952	548	6,940	...	30,329
4,135	2,288	120	...	...	...	...	...	384	...	898	...	8,967
12,807	11,266	325	227	1,020	...	75	...	1,336	548	7,838	...	39,296
11,279	6,086	238	84	...	...	322	...	660	1,299	4,172	17	25,931
8,775	18,285	76	...	...	...	...	...	180	...	1,917	...	30,042
50,024	9,571	569	427	119	...	209	...	7,489	7,609	12,033	...	1,10,736
6,328	2,228	74	...	60	...	94	...	...	...	289	...	12,792
56,352	11,799	643	427	179	...	303	...	7,489	7,609	12,322	...	1,23,528
11,668	22,297	175	...	1	...	733	...	360	14	2,328	16	40,962
6,364	4,114	85	...	...	...	...	...	450	30	983	...	12,679
2,663	1,827	53	...	...	...	39	...	170	36	996	2	6,148
9,027	5,941	138	...	...	...	39	...	620	66	1,979	2	18,827
7,046	6,289	130	118	...	...	2	...	479	32	3,968	30	20,483
5,285	3,841	144	52	6	...	292	...	503	373	2,544	7	14,257
12,331	10,130	274	170	6	...	294	...	982	405	6,512	37	34,720
1,22,239	85,304	1,869	908	1,206	...	1,766	...	11,627	9,941	37,068	72	3,13,306

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.		Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.		Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	896	...	896	4,000	...	911	...	295	216	38	...	180	1,640
6,229	1,050	...	7,279	...	...	... 3		500	410	228	...	326	1,474
...	344	24	368	...	...	78	44	151	79	31	...	131	514
...	305	...	305	...	...	...	156	150	27	23	...	42	398
...	200	...	200	...	...	...	...	92	125	16	...	177	410
...	180	...	180	...	...	...	...	76	144	17	...	366	603
...	169	24	193	...	...	1	79	80	37	7	...	174	378
...	96	...	96	...	...	...	...	62	56	5	...	6	129
...	246	...	246	...	...	...	...	50	4	23	...	7	84
6,229	3,486	48	9,763	4,000	...	990	282	1,456	1,098	388	...	1,416	5,630
...	600	...	600	...	...	539	1	617	485	122	...	81	1,845
20	602	...	622	...	...	...	...	204	92	28	...	173	497
...	490	...	490	...	...	...	...	151	148	32	...	193	524
...	410	...	410	...	...	...	6	155	11	15	...	10	197
...	415	...	415	...	...	...	...	127	5	19	...	9	160
20	2,517	...	2,537	...	...	539	7	1,254	741	216	...	466	3,223
...	276	...	276	...	...	...	...	15	114	51	...	313	793
...	275	...	275	...	...	...	17	154	31	14	...	124	340
...	111	...	111	...	...	...	...	70	...	6	...	52	128
...	662	...	662	...	...	...	17	539	145	71	...	489	1,261
548	296	12	856	...	...	...	...	121	14	81	...	85	301
...	234	...	234	...	...	...	...	146	21	7	...	273	447
...	156	...	156	...	...	19	11	50	15	...	...	90	185
548	686	12	1,246	...	...	19	11	317	50	88	...	448	933
7,337	19,300	108	26,745	6,065	...	4,936	5,470	9,339	6,646	1,779	2,898	12,838	43,906
1,028	...	60	1,088	...	...	131	154	318	554	92	...	1,062	2,311
...	336	36	372	...	...	...	...	100	20	45	...	67	232
1,028	336	96	1,460	...	...	131	154	418	574	137	...	1,129	2,543
2,988	60	53	3,101	...	...	283	456	217	234	...	...	579	1,799
763	...	...	763	...	...	523	...	132	39	63	...	382	1,139
...	1,310	180	1,490	...	...	20,676	5,344	2,916	891	784	...	1,286	31,847
...	396	8	404	...	...	2	34	183	58	94	...	595	966
...	1,706	188	1,894	...	...	20,678	5,378	3,099	949	878	...	1,881	32,813
...	1,049	120	1,169	...	...	43	...	205	14	87	...	130	479
2,399	254	14	2,667	...	...	...	65	132	69	41	...	125	432
556	96	...	652	...	...	...	99	81	20	32	...	365	597
2,955	350	14	3,319	...	...	...	164	213	89	73	...	490	1,029
87	908	60	1,055	...	...	...	...	269	242	44	...	226	781
...	835	200	1,035	...	...	120	...	265	94	55	...	681	1,215
87	1,743	260	2,090	...	...	120	...	534	336	99	...	907	1,996
7,821	5,244	731	13,796	...	...	21,778	6,152	4,848	2,235	1,337	...	5,448	41,798

during the year ending 31st March 1905.—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances						
Total Expenditure.	In securities other than for Sinking Funds.	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
43,695	...	...	...	...	1,676	...	2,956	4,827	9,459	4,945	58,099	
34,765	...	...	...	...	...	...	2,730	81	2,811	11,201	48,777	
12,664	...	...	...	...	549	...	100	...	649	1,622	14,935	
11,308	...	...	...	...	...	...	380	154	534	3,127	14,969	
7,737	...	...	...	...	...	60	1,952	...	2,012	3,432	13,181	
5,875	...	...	...	...	...	...	30	41	71	1,368	7,314	
3,798	...	...	...	...	26	...	1,163	910	2,099	112	6,009	
2,503	...	...	...	...	...	...	492	...	492	4,454	7,449	
3,594	...	...	...	...	...	...	259	...	259	471	4,324	
1,25,939	...	...	...	...	2,251	60	10,062	6,013	18,386	30,732	1,75,057	
57,830	...	...	...	...	1,369	...	1,753	2,400	5,522	9,498	72,850	
17,178	...	...	...	...	...	...	75	651	726	4,370	22,274	
18,315	...	...	...	...	...	...	290	700	990	8,362	27,667	
14,021	...	...	...	...	...	...	2,006	1,468	3,468	2,537	20,026	
9,132	...	...	...	...	...	...	100	...	100	2,550	11,782	
1,16,476	...	...	...	...	1,369	...	4,218	5,219	10,806	27,317	1,54,599	
24,606	...	...	...	...	...	...	...	142	142	4,746	29,494	
6,806	...	...	...	...	...	...	471	177	648	1,691	9,145	
2,945	...	...	...	...	...	...	500	74	574	824	4,343	
34,357	...	...	...	...	...	...	971	393	1,364	7,261	42,982	
19,073	...	...	...	...	...	...	475	597	1,072	13,154	33,299	
8,817	...	...	...	...	...	...	...	75	75	1,258	10,150	
1,861	...	...	...	...	232	...	...	66	298	92	2,251	
29,751	...	...	...	...	232	...	475	738	1,445	14,504	45,700	
9,64,354	1,500	...	...	...	11,011	340	31,064	28,897	72,812	2,10,407	12,47,573	
38,844	...	...	...	...	496	...	*12,974	...	13,470	3,662	55,976	* Includes Rs. 474 on account of the Dispensary Fund.
12,838	...	...	...	...	...	...	†2,537	91	2,678	6,033	21,549	† Includes Re. 1 on account of the Dispensary Fund.
51,682	...	...	...	...	496	...	15,561	91	16,148	9,695	77,525	
37,196	...	...	...	...	1,369	...	2,409	791	4,569	12,099	53,864	
35,416	...	...	...	...	852	...	243	224	1,319	21,386	58,121	
2,74,210	...	...	...	...	16,569	...	‡65,668	59	82,296	19,660	3,76,166	‡ Includes Rs. 2,849 on account of the Dispensary Fund.
17,363	...	...	...	...	98	...	§51,309	...	51,407	1,214	69,984	§ Includes Rs. 50,405 on account of the Dispensary Fund.
2,91,573	...	...	...	...	16,667	...	1,16,977	59	1,33,703	20,874	4,46,150	
48,353	...	...	...	...	426	25	‖11,408	1,938	13,797	3,755	65,905	‖ Includes Rs. 2,719 on account of the Dispensary Fund.
18,753	...	...	...	...	...	...	¶2,343	100	2,443	5,908	27,104	¶ Includes Rs. 1,555 on account of the Dispensary Fund.
9,032	...	...	...	...	...	...	798	101	899	1,250	11,181	
27,785	...	...	...	...	...	...	3,141	201	3,342	7,158	38,285	
26,504	...	...	...	...	...	...	909	...	909	1,908	29,321	
19,804	...	...	...	...	819	...	**2,501	349	4,669	1,880	26,353	** Includes Rs. 775 on account of the Dispensary Fund.
46,308	...	...	...	...	819	...	4,410	349	5,578	3,788	55,674	
5,38,313	...	...	...	...	20,629	25	1,54,149	3,653	1,78,456	78,755	7,95,524	

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5							
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC		
															Water-supply.		Drainage.
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
		DACCA DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	86	Dacca	5,684	7,256	...	3,089	259	...	16,288	...	8,442	481	226	9,149	...	18,997	...	4,792
	87	Narainganj	3,404	1,642	...	...	116	...	5,162	...	3,731	151	24	3,906	...	59	5,145	1,457
		Total	9,088	8,898	...	3,089	375	...	21,450	...	12,173	632	250	13,055	...	19,056	5,145	6,249
Mymensingh	88	Mymensingh	2,069	968	...	...	...	...	3,037	7	1,601	115	20	1,743	4,372	12,646	1,351	1,259
	89	Muktagacha	604	584	...	...	...	...	1,188	...	709	55	...	764	...	235	...	189
	90	Jamalpur	572	657	...	...	65	...	1,294	...	87	62	9	158	...	90	206	195
	91	Sherpur	645	498	...	...	1	...	1,144	...	350	44	38	432	...	209	...	205
	92	Kishorganj	451	536	...	..	...	...	987	...	497	63	2	562	...	686	...	149
	93	Bazitpur	358	226	...	...	...	...	584	...	...	46	...	46	...	289	...	50
	94	Nétrakona	665	547	...	...	...	...	1,212	...	441	...	35	476	...	349	...	90
	95	Tangail	547	455	57	...	...	...	1,059	545	742	124	2	1,413	...	355	233	...
		Total	5,911	4,471	57	...	66	...	10,505	552	4,427	509	106	5,594	4,372	14,859	1,790	2,137
Faridpur	96	Faridpur	859	882	...	...	...	...	1,741	5	1,000	63	8	1,076	160	652	...	109
	97	Madaripur	642	649	...	...	...	...	1,291	...	1,314	90	2	1,406	180	...	489	...
		Total	1,501	1,531	...	...	...	...	3,032	5	2,314	153	10	2,482	340	652	489	109
Backergunge	98	Barisal	1,422	1,859	...	...	173	...	3,454	...	2,212	50	2	2,264	...	379	291	194
	99	Nalchiti	302	336	...	...	...	...	638	...	340	35	6	381	...	6	...	40
	100	Jhalokati	519	398	...	...	3	...	920	...	898	35	6	939	...	55	...	1,682
	101	Pirojpur	554	372	...	...	...	...	926	...	591	70	1	662	...	261	...	80
	102	Patuakhali	444	217	...	...	...	...	661	...	319	55	...	374	...	253	...	511
		Total	3,241	3,182	...	...	176	...	6,599	...	4,360	245	15	4,620	...	954	291	2,507
		Divisional Total	19,741	18,082	57	3,089	617	...	41,586	557	23,274	1,539	381	25,751	4,712	35,521	7,715	10,999
		CHITTAGONG DIVISION.																
Tipperа	103	Comilla	926	1,186	...	...	21	...	2,133	17	1,228	154	28	1,427	...	718	500	845
	104	Brahmanbaria	588	560	...	63	...	...	1,211	...	393	84	20	497	...	848	...	114
	105	Chandpur	759	360	...	32	65	...	1,216	...	749	52	29	830	...	2,060	272	...
		Total	2,273	2,106	...	95	86	...	4,560	17	2,370	290	77	2,754	...	3,626	772	959
Noakhali	106	Noakhali	792	584	...	...	...	...	1,376	10	525	91	27	653	...	235	...	425
Chittagong	107	Chittagong	2,560	3,968	1,185	12	16	...	7,741	...	1,774	90	1	1,865	...	1,008	...	598
	108	Cox's Bazar	263	458	...	25	...	...	746	...	9	...	...	9	...	3	...	157
		Total	2,823	4,426	1,185	37	16	...	8,487	...	1,783	90	1	1,874	...	1,011	...	755
		Divisional Total	5,888	7,116	1,185	132	102	...	14 423	27	4,678	471	105	5,281	...	4,872	772	2,139
		PATNA DIVISION.																
Patna	109	Patna	10,402	8.717	...	...	5	465	19,589	16	5,787	838	12	6,653	...	...	1,465	9,159
	110	Barh	706	839	...	...	1	...	1,546	...	629	72	...	701	320	...	...	...
	111	Bihar	1,188	1,184	...	...	111	...	2,483	...	589	...	...	589	...	84	...	1,017
	112	Dinapore Nizamat	1,345	940	...	...	...	...	2,285	...	1,316	...	...	1,316	...	4	...	...
		Total	13,641	11,680	...	...	117	465	25,903	16	8,321	910	12	9,259	320	88	1,465	10,176
Gaya	113	Gaya	4,992	2,954	...	...	2	...	7,948	...	3,019	335	3	3,357	...	483	...	6,226
	114	Tikari	836	543	...	...	...	...	1,379	...	414	72	17	503	344	...	509	...
	115	Daudnagar	453	328	...	...	...	...	781	...	...	77	...	77	...	17	...	97
		Total	6,281	3,825	...	...	2	...	10,108	...	3,433	484	20	3,937	344	500	509	6,323
Shahabad	116	Arrah	2,040	3,621	...	...	6	...	5,667	...	1,415	180	4	1,599	...	4,092	100	283
	117	Jagadispur	448	557	...	...	...	...	1,005	...	45	...	...	45	...	69	422	23
	118	Buxar	498	707	...	...	...	...	1,175	...	656	44	...	700	...	44	...	110
	119	Dumraon	482	881	...	...	10	...	1,373	...	613	72	...	685	...	48	210	281
	120	Bhabhua	317	346	...	...	...	...	663	...	255	18	2	275	...	50	184	74
	121	Sasaram	733	970	...	...	...	...	1,703	...	1,545	...	...	1,545	...	457	...	712
		Total	4,488	7,082	...	...	16	...	11,586	...	4,529	314	6	4,849	...	4,740	916	1,433

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
62,059	17,916	802	170	34	...	201	833	1,792	10,375	29,824	183	1,47,976
28,758	2,696	135	1,560	77	57	109	...	787	3,694	13,540	68	58,142
90,817	20,612	937	1,730	111	57	310	833	2,579	14,069	43,364	251	2,06,120
12,379	11,383	121	...	6	...	...	...	813	9,493	3,196	6	57,025
3,083	116	58	...	...	...	...	...	...	247	2,230	9	6,167
3,081	1,820	61	...	...	...	24	...	268	44	3,592	15	9,396
3,432	3,235	76	...	...	...	2	...	309	19	1,459	16	8,952
2,088	1,247	61	25	9	...	...	...	201	277	769	9	5,521
802	808	62	...	...	...	...	...	59	134	852	...	3,056
2,276	180	67	...	1	...	46	...	...	354	2,452	...	5,815
2,156	...	76	...	...	...	...	...	384	...	1,724	3	4,931
29,297	8,779	582	25	16	...	72	...	2,034	10,568	16,274	58	1,00,863
6,123	(a)3,834	75	...	...	...	56	...	300	84	2,184	...	13,574
2,996	2,077	63	223	...	...	61	...	288	161	2,685	...	9,223
9,119	5,911	138	223	...	...	117	...	588	245	4,869	...	22,797
10,561	7,977	144	99	...	...	49	60	515	142	6,964	173	27,548
143	546	62	...	...	...	5	...	...	50	662	...	1,514
3,109	1,610	...	...	33	...	...	...	260	134	1,205	...	8,088
1,855	1,547	89	503	...	...	24	...	81	26	1,129	...	5,595
218	1,217	28	...	...	...	...	25	58	285	1,341	...	3,936
15,886	12,897	323	602	33	...	78	85	914	637	11,307	173	46,681
1,45,119	58,199	1,980	2,580	160	57	577	918	6,115	25,519	75,805	482	3,76,461
10,658	4,464	70	85	50	...	...	...	1,063	49	3,450	...	21,952
1,724	2,079	67	...	97	...	...	...	299	29	764	...	6,021
2,947	1,077	62	...	...	...	5	...	118	481	11,256	...	18,278
15,329	7,620	199	85	147	...	5	...	1,480	559	15,470	...	46,251
6,271	790*	55	...	...	...	...	...	301	79	381	5	8,542
18,336	3,000	198	144	...	...	230	...	2,179	1,291	7,870	400	35,254
511	495	60	82	...	46	...	...	323	21	498	...	2,196
18,847	3,495	258	226	...	46	230	...	2,502	1,312	8,368	400	37,450
40,447	11,905	512	311	147	46	235	...	4,283	1,950	24,219	405	92,243
47,167	17,432	1,028	...	48	...	1,154	923	1,167	7,158	24,044	491	1,11,166
1,563	1,762	50	25	...	...	...	...	235	150	1,093	...	5,138
14,271	4,019	126	1,831	...	...	120	...	533	1,764	2,152	...	25,917
7,186	2,442	48	...	...	...	...	...	...	...	979	...	10,659
70,187	25,595	1,252	1,856	48	...	1,274	923	1,935	9,072	28,268	421	1,52,880
47,495	15,327	340	618	83	...	158	...	516	457	9,914	92	81,709
2,338	113	48	...	...	...	85	...	144	46	496	...	4,123
961	840	40	...	...	...	51	...	...	75	27	...	2,108
50,794	16,280	428	618	83	...	294	...	660	578	10,437	92	87,940
8,842	11,424	264	47	...	...	57	...	662	2,130	7,513	14	35,378
776	698	120	...	85	...	...	...	...	33	1,303	...	3,529
3,023	4,340	108	71	78	...	...	...	240	...	734	...	8,748
2,449	444	50	...	48	...	...	...	338	199	1,521	...	5,588
628	2,022	75	182	...	30	58	...	...	107	108	...	3,518
3,614	3,646	96	...	...	...	48	...	...	3,766	845	...	13,164
19,332	22,574	713	300	211	30	163	...	1,240	6,235	12,024	14	69,925

7				8	9							
Public Instruction.				Contributions.	Miscellaneous.							
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary). Printing charges.	Law charges.	Provident fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,125	...	3,125	300	...	4,091	1,852	533	1,023	492	263	4,546	12,800
997	...	...	997	...	...	...	12	323	80	161	...	4,957	5,533
997	3,125	...	4,122	300	...	4,091	1,864	856	1,103	653	263	9,503	18,333
...	574	...	574	...	...	542	231	198	128	132	...	462	1,693
...	149	...	149	...	...	...	...	80	27	18	...	49	174
...	359	...	359	...	...	...	...	155	27	30	...	81	293
...	252	...	252	...	...	108	2	118	80	25	...	34	367
...	249	...	249	...	...	...	4	116	27	29	...	20	196
...	108	...	108	...	...	...	...	59	...	...	...	115	174
...	354	...	354	...	...	...	...	82	20	17	...	4	123
...	283	...	283	...	...	...	...	134	10	22	...	24	190
...	2,308	...	2,308	...	...	650	237	942	319	273	...	789	3,210
...	250	...	250	...	...	...	445	330	53	57	23	348	1,256
...	377	...	377	...	...	...	...	150	24	31	...	26	231
...	627	...	627	...	...	...	445	480	77	88	23	374	1,487
...	697	24	721	...	...	...	202	143	94	99	...	860	1,398
...	90	...	90	...	...	...	...	19	123	13	...	145	300
...	300	...	300	59	...	...	...	71	...	16	..	528	615
...	300	...	300	...	...	...	...	129	3	18	...	83	233
...	147	...	147	...	...	...	...	50	...	1	...	97	148
...	1,534	24	1,558	59	...	...	202	412	220	147	...	1,713	2,694
997	7,594	24	8,615	359	...	4,741	2,748	2,690	1,719	1,161	286	12,379	25,724
541	48	...	589	389	...	...	...	219	116	47	...	659	1,041
...	480	...	480	...	...	...	...	144	27	21	...	541	733
...	684	...	684	...	...	...	...	141	53	21	...	199	414
541	1,212	...	1,753	389	...	...	...	504	196	89	...	1,399	2,188
...	185	...	185	...	...	...	...	95	...	26	...	718†	839
7,284	1,254	...	8,538	...	...	1,065	17	346	819	338	...	952	3,537
...	504	...	504	...	...	...	...	39	5	...	...	156	200
7,284	1,758	...	9,042	...	...	1,065	17	385	824	338	...	1,108	3,737
7,825	3,155	...	10,980	389	...	1,065	17	984	1,020	453	...	3,225	6,764
...	3,937	428	4,365	1,227	...	12,990	314	1,613	560	337	14,406	343	30,503
500	...	...	300	...	...	...	...	140	2	30	221	3	396
...	1,080	...	1,080	...	...	...	...	1,178	186	53	1,243	197	2,857
...	422	...	422	...	...	...	...	334	4	...	381	67	786
300	5,439	428	6,167	1,227	...	12,990	314	3,265	692	420	16,251	610	34,542
...	1,961	...	1,961	...	...	1,463	130	830	252	128	2,192	1,199	6,194
...	250	...	250	...	...	...	...	81	3	30	...	16	130
...	350	...	350	...	...	...	...	111	3	...	50	43	207
...	2,561	...	2,561	...	...	1,463	130	1,022	258	158	2,242	1,258	6,531
...	884	...	884	...	...	3,173	836	919	472	48	4,000	153	9,601
439	...	...	439	...	...	...	...	72	1	25	262	2	362
...	382	...	382	...	...	...	...	182	...	33	62	690	967
...	374	...	374	...	...	...	...	170	19	24	97	5	315
...	187	...	187	...	...	...	...	80	4	14	48	71	217
...	430	...	430	...	...	...	...	308	2	37	400	55	802
439	2,257	...	2,696	...	...	3,173	836	1,731	498	181	4,869	976	12,264

in Bengal during the year ending 31st March 1904—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities other than for Sinking Funds.	In Savings Banks.	Payments to Sinking Funds.	Provident Fund Withdrawals.	Repayment of Loans.	Permanent.	Other.	Deposits.	Total.	Closing Balance.	Grand Total.	Remarks
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,89,640	...	...	...	...	3,543	180	20,783	2,059	26,565	39,223	2,55,428	
73,740	...	...	...	...	...	...	2,380	1,819	4,199	16,045	93,984	
2,63,380	...	...	...	...	3,543	180	23,163	3,878	30,764	55,268	3,49,412	
64,072	...	...	...	...	1,255	...	(*a*)9,899	2,751	13,905	4,168	82,145	(*a*) Includes Rs. 2,244 on account of the Dispensary Fund.
8,442	...	...	...	...	...	...	400	...	400	535	9,377	(*b*) Includes Rs. 271 on account of the Dispensary Fund..
11,500	...	...	...	...	...	25	(*b*)1,229	148	1,402	501	13,403	(*c*) Dispensary Fund.
11,127	...	...	...	...	783	...	50	50	883	3,177	15,187	
7,515	...	...	...	...	...	694	(*c*)410	113	1,217	276	9,008	
3,968	...	...	...	...	...	...	183	...	183	1,483	5,634	
7,980	...	...	...	...	...	...	170	...	170	1,702	9,852	
7,876	...	...	...	...	...	...	...	313	313	4,559	12,748	
1,22,480	...	...	...	...	2,038	719	12,341	3,375	18,473	16,401	1,57,354	
17,897	...	...	...	...	...	...	(*d*)3,936	228	4,164	2,814	24,875	(*d*) Includes Rs. 1,178 on account of the Dispensary Fund.
12,528	...	...	...	...	...	...	(*e*)183	...	183	1,492	14,203	* Includes an expenditure of Rs. 306 for other sanitary requirements.
30,425	...	...	...	...	...	...	4,119	228	4,347	4,306	39,078	(*e*) Includes Rs. 107 on account of the Dispensary Fund.
35,385	...	...	...	...	...	25	(*f*)12,251	...	12,276	5,334	52,995	(*f*) Includes Rs. 1,139 on account of the Dispensary Fund.
2,923	...	...	...	...	...	...	605	31	636	266	3,825	
10,921	...	...	...	...	...	...	...	93	93	1,907	12,921	
7,716	...	...	...	...	...	...	(*g*)380	112	492	1,013	9,221	(*g*) Dispensary Fund.
5,266	...	...	...	...	...	...	(*h*)1,143	...	1,143	416	6,825	(*h*) Includes Rs. 727 on account of the Dispensary Fund.
62,211	...	...	...	...	...	25	14,379	236	14,640	8,936	85,787	
4,78,496	...	...	...	...	5,581	924	54,002	7,717	68,224	84,911	6 31,631	
27,531	...	...	...	...	...	...	3,244	611	3,855	6,727	38,113	
8,942	...	...	...	...	...	...	383	132	515	2,112	11,569	
21,422	...	...	...	...	...	...	...	1,207	1,207	2,391	25,020	
57,895	...	...	...	...	...	...	3,627	1,950	5,577	11,230	74,702	
11,595	...	...	...	...	...	65	652	36	753	2,625	14,973	* Includes Rs. 19 for other sanitary requirements.
56,935	...	...	...	...	4,576	...	2,047	1,377	8,000	6,168	71,103	† Includes Rs. 648 for burning and burial-ground charges.
3,655	...	...	...	...	...	...	418	506	924	802	5,381	
60,590	...	...	...	...	...	...	2,465	1,883	8,924	6,970	76,484	
1,30,080	...	...	...	...	4,576	65	6,744	3,869	15,254	20,825	1,66,159	
1,75,503	...	...	...	...	9,501	...	(*a*)35,134	1,421	46,056	26,553	2,46,112	(*a*) Includes Rs. 12,299 on account of Dispensary Fund.
8,081	...	...	...	...	...	...	...	254*	254	3,682	12,017	* Includes Rs. 127-13-6 on account of sale-proceeds of impounded cattle of previous years which was credited to Municipality and refunded to Government under Cattle-trespass Act.
32,926	...	...	...	...	...	...	(*b*)2,314	1,231	3,545	4,057	40,528	
15,468	...	...	...	...	...	...	2,276	133	2,409	12,824	30,701	
2,29,978	...	...	...	...	9,501	...	39,724	3,039	52,264	47,116	3,29,358	(*b*) Includes Rs. 819 on account of the Dispensary Fund.
1,01,169	...	...	...	...	2,694	105	(*c*)5,484	310	8,593	32,411†	1,42,173	† Excludes Rs. 1,815, the balance of the Dispensary Fund.
6,385	...	...	...	...	...	...	518	54	572	2,008	8,965	(*c*) Includes Rs. 1,815 on account of the Dispensary Fund.
3,523	...	...	...	...	...	50	50	234	334	1,195	5,052	
1,11,077	...	...	...	...	2,694	155	6,052	598	9,499	35,614	1,56,190	
53,129	...	...	...	...	2,580	...	5,748	...	8,328	14	61,471	
5,380	...	...	...	...	...	...	...	...	...	1,316	6,696	
11,972	...	...	...	...	...	...	1,450	...	1,450	317	13,739	
8,335	...	...	...	...	...	...	2,070	...	2,070	387	10,792	
4,860	...	...	...	...	...	...	740	132	872	648	6,380	
17,644	...	...	...	...	...	...	1,727	229	1,956	3,511	23,111	
1,01,320	...	...	...	...	2,580	...	11,735	361	14,676	6,193	1,22,189	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGE.							PUBLIC SAFETY.					PUBLIC			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—*concluded.*																		
Saran	122	Chapra	3,109	2,182	91	...	...	...	5,291	...	1,579	...	19	1,598	...	859†	...	651
	123	Revelganj ...	880	757	...	...	...	...	1,728	...	463	75	21	559	...	75	...	76
	124	Siwan ...	680	664	...	...	...	...	1,344	...	872	...	...	872	...	379	...	777
		Total ...	4,669	3,603	91	...	...	...	8,363	...	2,914	75	40	3,029	...	1,313	...	1,504
Champaran	125	Motihari	71	60	...	...	...	...	1,331	...	1,124	75	16	1,215	...	609	88	157
	126	Bettiah	645	1,002	...	...	...	...	1,647	...	1,440	67	...	1,507	...	424	...	470
		Total ...	1,316	1,662	...	...	...	...	2,978	...	2,564	142	16	2,722	...	1,033	38	627
Muzaffarpur	127	Muzaffarpur ...	3,001	2,434	...	...	24	...	5,459	17	3,177	177	45	3,416	...	399	...	2,951
	128	Hajipur	934	1,009	...	...	2	32	1,977	...	844	70	...	914	...	55	...	...
	129	Lalganj	677	408	...	21	...	...	1,106	...	354	50	...	404	...	160	...	222
	130	Sitamarhi	611	342	...	...	...	...	953	7	494	...	3	504	142	...	...	...
		Total ...	5,223	4,193	...	21	26	32	9,495	24	4,869	297	48	5,238	142	614	...	3,173
Darbhanga	131	Darbhanga ...	2 2[illegible]7	2,469	...	...	...	...	4,707	...	2,086	...	33	2,119	...	1,296	...	755
	132	Madhuban ...	866	597	...	...	...	...	1,463	16	474	14	...	504	...	164	...	108
	133	Baserah	573	350	...	202	...	...	1,125	...	119	15	...	134	...	64	...	70
	134	Somastipur	414	663	...	...	...	...	1,077	...	186	20	...	206	...	19	...	752
		...	4 099	4,070	...	202	...	...	8,371	16	2,865	49	33	2,963	...	1,543	...	1,685
		Divisional Total	32,717	36,115	91	223	161	497	76,804	56	29,495	2,271	175	31,997	806	9,831	2,928	24,921
BHAGALPUR DIVISION.																		
Monghyr	135	Mongnyr	2,388	3,084	...	582	17	...	6,071	...	1,450	...	...	1,450	...	486	302	3,331
	136	Jamalpur	1,683	1,360	...	...	...	...	3,043	...	70	...	20	90	...	920	1,359	1,442
		Total ...	4 071	4,444	...	582	17	...	9,114	...	1,520	...	20	1,540	...	1,406	1,661	4,773
Bhagalpur	137	Bhagalpur	5,856	4,721	...	1,504	56	...	12,137	...	1,747	...	10	1,757	11,256	24,375	1,594	674
	138	Colgong	468	460	...	...	2	...	930	24	398	25	2	449	...	...	88	86
		Total ...	6,324	5,181	...	1,504	58	...	13,067	24	2,145	25	12	2,206	11,256	24,375	1,682	760
Purnea	139	Purnea	1,697	1,338	...	...	...	...	3,035	...	1,007	...	17	1,024	...	280	191	838
	140	Kishanganj	690	608	...	...	...	...	1,298	...	245	...	17	262	...	42	...	64
		Total ...	2,387	1,946	...	...	...	...	4,333	...	1,252	...	34	1,286	...	322	191	902
Malda	141	English Bazar ...	1,261	679	...	...	...	...	1,940	...	693	...	20	713	...	100	184	1,199
	142	Old Malda	361	227	...	...	...	...	588	...	250	...	14	264	...	...	...	132
	143	Nawabganj	471	511	...	...	...	...	982	...	...	...	8	8	...	...	...	...
		Total ...	2,093	1,417	...	...	...	...	3,510	...	943	...	42	985	...	100	184	1,331
Sonthal Parganas.	144	Deoghar	802	475	...	...	2	...	1,279	...	425	24	10	459	...	15	1,154	...
	145	Sahibganj	1,182	959	...	...	...	...	2,141	...	378	...	2	380	180	192	995	36
	146	Dumka	452	453	...	30	3	...	938	...	...	40	5	45	...	...	652	...
		Total ...	2,436	1,887	...	30	5	...	4,358	...	803	64	17	884	180	207	2,801	36
		Divisional Total ...	17,311	14,875	...	2,116	80	...	34,382	24	6,663	89	125	6,901	11,436	26,410	6,519	7,802
ORISSA DIVISION.																		
Cuttack	147	Cuttack	2,325	3,060	76	9	...	...	5,470	56	3,194	...	105	3,355	...	807	...	*1,640
	148	Jajpur	604	471	...	...	...	...	1,075	...	359	...	28	387	...	20	...	46
	149	Kendrapara ...	421	996	...	11	...	...	1,428	12	858	...	55	925	...	262	...	237
		Total ...	3,350	4,527	76	20	...	...	7,973	68	4,411	...	188	4,667	...	1,089	...	1,923
Balasore ...	150	Balasore	959	1,143	...	...	14	...	2,116	...	464	120	49	633	...	80	100	455
Puri ...	151	Puri	2,194	2,461	...	32	2	...	4,689	...	2,618	...	10	2,628	...	1,149	...	3,903
		Divisional Total ...	6,503	8,131	76	52	16	...	14,778	68	7,493	120	247	7,928	...	2,318	100	6,281

(*) Includes Rs. 1,932 on account

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,464	9,670	445	2,735	1	3,417	...	...	468	41	4,993	...	38,744
2,661	1,337	165	...	...	109	46	...	14	9	394	...	4,786
3,632	2,017	120	128	25	60	...	...	135	664	1,972	34	9,943
21,657	13,024	730	2,863	26	3,586	46	...	617	714	7,359	34	53,473
2,849	4,139	119	108	...	...	190	...	...	78	3,682	205	12,174
6,510	6,364	160	152	...	...	...	...	60	86	4,832	...	19,058
9,359	10,503	279	260	...	...	190	...	60	164	8,514	205	31,232
28,431	5,861	232	87	70	...	899	...	528	1,268	13,488	3,339	57,553
1,959	1,853	121	...	...	...	...	...	421	817	2,439	...	7,665
1,279	20	127	44	4	...	...	...	163	33	1,663	1	3,716
1,618	1,658	118	505	...	...	...	...	249	25	4,626	...	8,941
33,287	9,392	598	636	74	...	899	...	1,361	2,143	22,216	3,340	77,875
12,496	7,087	300	190	52	...	...	962	2,679	478	8,743	895	35,983
1,897	4,263	49	337	54	...	...	...	95	977	1,726	...	9,669
1,052	1,448	62	29	10	...	...	...	239	40	497	19	3,528
1,552	2,147	59	30	...	...	...	...	300	165	437	...	5,464
16,997	14,945	467	586	116	...	...	962	3,313	1,663	11,403	914	54,594
2,21,613	1,12,313	4,467	7,119	558	3,616	2,866	1,885	9,186	20,569	1,00,221	5,020	5,27,919
19,997	9,446	436	390	...	...	758	262	1,134	53	6,715	...	43,310
8,842	474	422	474	...	...	...	...	1,383	...	3,350	89	18,756
28,839	9,920	858	864	...	...	758	262	2,517	53	10,065	89	62,065
21,657	(b)7,208	381	146	238	...	670	...	1,784	388	11,528	172	82,101
1,245	(c)1,381	5	...	19	32	54	...	220	56	507	9	3,702
22,932	8,589	386	146	257	32	724	...	2,004	444	12,035	181	85,803
6,588	5,718	171	50	1	...	25	...	1,547	4,872	3,675	18	23,974
1,072	7,944	145	29	...	...	...	...	180	1,989	770	...	12,235
7,660	13,662	316	79	1	...	25	...	1,727	6,861	4,445	18	36,209
6,220	(d)4,691	161	93	...	...	...	...	348	...	1,987	11	14,994
467	665	27	...	...	...	...	...	42	...	252	...	1,585
614	714	25	...	...	...	...	...	256	172	1,182	47	3,010
7,301	6,070	213	93	...	...	...	...	646	172	3,421	58	19,589
3,827	1,215	82	...	...	...	...	...	655	79	2,070	...	9,097
7,518	1,487	87	240	25	...	...	...	...	20	2,190	...	12,970
2,330	300	20	...	...	...	...	26	...	2	821	...	4,151
13,675	3,002	189	240	25	...	...	26	655	101	5,081	...	26,218
80,407	41,243	1,962	1,422	283	32	1,507	288	7,549	7,631	35,047	346	2,29,884
22,748	2,673	467	538	192	...	53	377	1,215	...	9,145	23	39,878
2,272	1,037	63	30	...	...	...	...	72	108	470	9	4,127
1,407	1,583	73	92	95	...	98	...	90	603	1,263	...	5,793
26,427	5,293	603	660	287	...	151	377	1,377	711	10,868	32	49,798
5,455	4,255	101	147	90	...	79	...	469	...	3,837	...	15,082
17,488	(a)14,170	115	1,748	321	...	...	...	612	393	7,419	...	47,318
49,370	23,718	819	2,555	698	...	230	377	2,458	1,104	22,124	32	1,12,184

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,137	...	...	3,137	...	...	...	22	560	313	121	...	186	1,202
447	120	...	567	...	...	...	...	122	7	36	961	145	1,271
568	...	...	568	...	...	...	...	131	11	29	...	3	174
4,152	120	...	4,272	...	...	...	22	813	331	186	961	334	2,647
679	469	...	1,148	25	...	...	195	244	3	32	79	218	771
677	...	...	677	...	...	...	...	506	2	32	29	48	*617
1,353	469	...	1,825	25	...	...	195	750	5	64	108	266	1,388
1,450	300	...	1,750	...	...	2,584	...	599	298	186	1,003	330	5,000
...	435	...	435	...	...	...	...	1	4	32	...	259	296
...	456	...	456	...	...	...	...	128	7	19	109	66	329
...	1,276	...	1,276	...	...	...	...	231	...	19	...	28	278
1,450	2,467	...	3,917	...	...	2,584	...	959	309	256	1,112	683	5,903
1,703	...	...	1,703	...	...	331	184	460	456	160	...	370	1,961
...	641	...	641	...	...	...	...	97	...	15	...	121	233
...	305	...	305	76	...	...	...	117	...	20	...	76	213
1,407	161	...	1,568	...	...	...	...	155	...	64	...	172	381
3,110	1,107	...	4,217	76	...	331	184	829	456	259	...	739	2,798
10,807	14,420	498	25,655	1,328	...	20,541	1,681	9,369	2,549	1,524	25,543	4,866	66,073
2,798	...	...	2,798	...	...	114	...	558	775	124	3,079	2,583	7,233
...	573	...	573	...	...	152	56	250	138	130	506	923	2,155
2,798	573	...	3,371	...	...	266	56	808	913	254	3,585	3,506	9,388
...	2,444	...	2,444	237	...	11,430	2	798	1,491	316	3,891	2,525	20,453
...	319	...	319	...	...	...	...	27	16	36	...	79	158
...	2,763	...	2,763	237	...	11,430	2	825	1,507	352	3,891	2,604	20,611
...	660	...	660	...	...	225	...	224	198	76	...	98	821
...	524	...	524	...	...	...	...	125	61	19	...	7	212
...	1,184	...	1,184	...	...	225	...	349	259	95	...	105	1,033
...	404	...	404	...	...	...	...	126	38	45	...	514	723
...	560	...	560	...	...	...	2	56	51	25	1	11	146
...	345	...	345	...	...	...	...	...	13	24	...	526	563
...	1,309	...	1,309	...	...	...	2	182	102	94	1	1,051	1,432
...	660	...	660	2,500	...	...	...	53	59	43	41	382	578
...	797	...	797	...	...	...	...	148	1,123	36	70	23	1,400
...	149	...	149	...	...	...	...	...	...	...	...	10	10
...	1,606	...	1,606	2,500	...	...	...	201	1,182	79	111	415	1,988
2,798	7,435	...	10,233	2,737	...	11,921	60	2,365	3,963	874	7,588	7,681	34,452
...	1,337	...	1,337	2,751	...	...	34	668	121	139	2	377*	1,341
...	666	...	666	...	...	...	...	95	...	30	...	85	210
...	730	...	730	...	...	...	...	93	13	24	...	1	131
...	2,733	...	2,733	2,751	...	...	34	856	134	193	2	463	1,682
...	837	...	837	...	...	...	66	326	15	29	...	146	582
...	1,200	...	1,200	...	...	...	972	408	127	125	...	230	1,862
...	4,770	...	4,770	2,751	...	...	1,072	1,590	276	347	2	839	4,126

in the Bengal during the year ending 31st March 1905—continued.

9 (a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
49,972	...	...	...	...	...	...	352	723	1,075	33,547	84,594	‡ Includes Rs. 588 on account of repairs and construction of wells.
8,911	...	...	...	...	...	...	604	...	604	2,331	11,846	
12,901	...	...	...	...	...	...	453	...	453	7,481	20,835	
71,784	...	...	...	...	...	...	1,409	723	2,132	43,359	1,17,275	
16,664	...	...	...	...	...	...	3,871	671	4,542	4,896	26,102	
23,506	...	...	...	...	...	...	4,865	...	4,865	5,648	34,019	
40,170	...	...	...	...	...	...	8,736	671	9,407	10,544	60,121	
73,178	...	...	...	...	1,973	100	9,105	1,667	12,845	15,435	1,01,458	
11,287	...	...	...	...	...	20	580	150	750	9,480	21,517	
6,011	...	...	...	...	...	...	380	206	586	1,560	8,157	
11,952	...	...	...	...	...	274	6,153	1,021	7,448	1,532	20,932	
1,02,428	...	...	...	...	1,973	394	16,218	3,044	21,629	28,007	1,52,064	
46,423	...	...	...		4,681	50	(*d*)10,165	644	15,540	10,198	72,161	(*d*) Includes Rs. 813 on account of the Dispensary Fund.
12,509	...	...	...	...	...	...	4,290	...	4,290	2,896	19,695	
5,381	...	...	...	...	...	...	701	56	757	9	6,147	
8,706	...	...	...	...	...	...	1,223	189	1,412	4,573§	14,691	§ Includes Rs. 1,138 as balance of Dispensary Fund.
73,019	...	...	...	...	4,681	50	16,379	889	21,999	17,676	1,12,694	
7,29,776	...	...		...	21,429	599	1,00,253	9,325	1,31,606	1,88,509	10,49,891	
60,862	...	...	...	...	2,667	...	1,174	831	4,672	9,722	75,256	
24,616	...	...	...	...	675	...	300	120	1,095	4,254	29,965	
85,478	...	...	...	...	3,342	...	1,474	951	5,767	13,976	1,05,221	
1,19,129	...	...	2,000	...	7,151	...	(*a*)24,702	1,326	35,179	23,632	1,77,940	(*a*) Includes Rs. 10,952 on account of the Dispensary Fund.
5,558	...	...	...	...	...	...	146	97	243	590	6,391	
1,24,687	...	...	2,000	...	7,151	...	24,848	1,423	35,422	24,222	1,84,331	
29,514	...	...	...	...	509	...	25	200	734	6,585	36,833	(*b*) Includes Rs. 224 on account of other sanitary requirements.
14,631	...	...	...	...	...	...	640	387	1,027	1,232	16,790	
44,045	...	...	...	...	509	...	665	587	1,761	7,817	53,623	(*c*) Includes Rs. 171 on account of other sanitary requirements.
18,774	...	...	...	...	...	50	4,104	113	4,267	8,791	31,832	(*d*) Includes Rs. 104 on account of other sanitary requirements.
3,143	...	...	...	...	...	...	147	...	147	2,013	5,303	
4,908	...	...	...	...	...	50	...	300	350	1,636	6,894	
26,825	...	...	...	...	...	100	4,251	413	4,764	12,440	44,029	
14,573	...	...	...	...	...	...	(*e*)2,691	...	2,691	4,230	21,494	(*e*) Includes Rs. 1,534 on account of the Dispensary Fund.
17,688	...	...	...	...	...	...	1,230	582	1,812	579	20,079	
5,293	...	...	...	...	...	...	558	...	558	3,246	9,097	
37,554	...	...	...	...	...	...	4,479	582	5,061	8,055	50,670	
3,18,539	...	...	2,000	...	11,002	100	35,717	3,956	52,775	66,510	4,37,874	
54,132	...	...	...	...	...	...	†3,065	2,500	5,565	2,495	62,192	* Includes Rs. 237 as charges for the prevention of epidemic diseases.
6,465	...	...	...	...	...	...	270	95	365	999	7,829	† Includes Rs. 147 on account of the Dispensary Fund.
9,007	...	...	...	...	...	...	328	94	422	3,511	12,940	
69,604	...	...	...	...	...	...	3,663	2,689	6,352	7,005	82,961	
19,336	...	...	...	...	...	...	‡4,972	70	5,042	151	24,429	‡ Includes Rs. 1,537 on account of the Dispensary Fund.
57,697	...	...	..	...	...	50	§6,392	938	7,380	12,085	77,162	§ Includes Rs. 1,401 on account of the Dispensary Fund.
1,46,637	...	...	...	...	...	50	15,027	3,697	18,774	19,241	1,84,552	

and charges for other sanitary requirements.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC HEALTH AND CONVENIENCE.			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
CHOTA NAGPUR DIVISION.			Rs.	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	152	Hazaribagh ...	750	921	...	1,505	50	...	3,226	...	395	110	7	512	...	216	...	93
	153	Chatra ...	591	591	...	...	...	...	1,182	...	73	...	...	73	...	198	...	74
	154	Giridih ...	746	708	...	21	...	...	1,475	...	17	60	5	82	...	...	89	200
		Total ...	2,087	2,220	...	1,526	50	...	5,883	...	485	170	12	667	...	414	*89	367
Ranchi	155	Ranchi ...	1,316	2,104	...	...	1	...	3,421	...	1,472	100	92	1,664	434	9	...	1,070
	156	Lohardaga ...	445	470	...	...	...	...	915	...	95	...	...	95	...	40	...	149
		Total ...	1,761	2,574	...	...	1	...	4,336	...	1,567	100	92	1,759	434	49	...	1,219
Palamau ...	157	Daltonganj ...	602	287	...	...	...	...	889	...	479	...	...	479	...	513	...	86
Manbhum	158	Purulia	1,188	1,317	...	...	17	...	2,522	...	1,114	105	48	1,267	...	148	1,320	1,088
	159	Jhalda	328	394	...	...	...	...	632	...	...	29	...	29	118	...	...	81
	160	Raghunathpur ...	201	134	...	...	...	...	335	...	40	...	1	41	...	...	...	53
		Total ...	1,717	1,755	...	...	17	...	3,489	...	1,154	134	49	1,337	118	148	1,320	1,222
Singhbhum ...	161	Chaibass ...	786	493	...	...	...	...	1,279	...	316	12	10	338	...	364	...	99
		Divisional Total ...	6,953	7,329	...	1,526	68	...	15,876	...	4,001	416	163	4,580	552	1,488	1,409	2,993
		GRAND TOTAL FOR 1904-05	2,23,594	2,02,448	1,922	8,495	4,894	987	4,47,340	30,275	3,29,835	18,675	2,067	3,80,852	97,994	2,16,504	66,412	1,35,172

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,382	7,385*	120	153	...	...	11	...	...	168	177	5	15,710
1,607	1,473	72	30	18	...	...	...	156	40	333	19	4,020
2,066	...	31	164	10	...	...	...	237	...	442	10	3,249
11,055	8,858	223	347	28	...	11	...	393	208	952	34	22,979
11,846	6,103	144	1,573	218	97	15	...	769	212	5,224	17	27,731
1,016	651	59	...	...	...	...	...	84	73	996	...	3,068
12,862	6,754	203	1,573	218	97	15	...	853	285	6,220	17	30,799
3,947	360	96	628	46	...	122	130	...	225	1,305	...	7,453
7,169	6,733	120	569	...	...	...	...	569	797	1,842	16	20,371
623	977	60	122	...	186	...	...	...	...	263	...	2,430
674	915	61	33	...	...	...	...	...	...	14	...	1,750
8,466	8,625	241	724	...	186	...	...	569	797	2,119	16	24,551
2,438	3,316	107	357	124	284	...	...	221	160	872	...	8,342
38,768	27,913	870	3,629	416	567	148	130	2,036	1,675	11,468	67	94,129
13,60,642	5,05,060	21,795	43,630	4,949	4,453	9,860	5,181	89,140	84,753	8,39,128	8,848	34,93,521

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on Loans.		Actual cost of work done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.		Printing charges.	Law charges	Provident Fund.	Plague charges.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
...	390	...	390	...	...	...	...	211	10	53	...	62	338
...	232	...	232	...	...	...	...	...	...	25	...	234	259
...	250	...	250	...	...	...	...	9	...	...	414	103	526
...	872	...	872	...	...	...	...	220	10	80	414	399	1,123
...	522	29	551	120	...	...	...	2*4	101	70	...	296‡	701
...	168	...	168	...	...	...	...	86	82	17	...	21	206
...	690	29	719	120	...	...	...	320	183	87	...	317	907
...	145	...	145	...	...	...	42	144	44	22	40	45	337
...	574	...	574	...	...	...	...	426	89	29	...	286	830
...	175	...	175	...	...	...	...	69	...	13	...	17	99
...	192	...	192	...	...	...	...	31	12	20	...	6	69
...	941	...	941	...	...	...	...	526	101	62	...	309	998
...	310	...	310		...	...	...	80	...	18	...	48	146
...	2,958	29	2,987	120	...	...	42	1,290	338	269	454	1,118	3,511
68,717	80,838	1,777	1,52,392	13,836	...	1,37,784	17,775	38,201	25,140	10,898	41,489	75,474	3,46,761

in Bengal during the year ending 31st March 1905—concluded.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities other than for Sinking Funds.	In Savings Banks.	Payments to Sinking Funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
20,176	...	...	...	...	...	...	7,948†	453	8,401	680	29,257	
5,766	...	...	...	...	...	...	40	166	206	2,472	8,444	* Includes Rs. 17 on account of charge for training of native *dhais* and Rs. 120 for contribution towards the pay of a lady doctor.
5,582	...	...	...	...	...	30	30	192	252	963	6,797	
31,524	...	...	...	...	...	30	8,018	811	8,859	4,115	44,498	† Includes Rs. 3,581 paid to the District Fund.
34,188	...	...	...	...	...	...	1,542	2,377	3,919	5,277	43,384	
4,452	...	...	...	...	...	...	235	...	235	566	5,253	
38,640	...	...	...	...	...	...	1,777	2,377	4,154	5,843	48,637	‡ Includes Rs. 62 on account of the cost of revision of assessment.
9,308	...	...	...	...	...	...	1,249	952	2,201	2,533	14,042	§ Includes Rs. 1,153 on account of the Dispensary Fund.
25,564	...	...	...	...	...	...	3,658§	347	4,005	8,398	37,967	
3,365	...	...	...	...	...	...	...	206	206	2,977	6,548	
2,387	...	...	...	...	...	...	...	...	...	1,909	4,296	R
31,316	...	...	...	...	...	...	3,658	553	4,211	13,284	48,811	Deposits ... ... 536 Claims— Advances recoverable ... ... 1,289 Net amount of claims 753
10,415	...	...	...	...	...	...	10	425	435	3,772	14,622	
1,21,903	...	...	...	...	...	30	14,712	5,118	19,860	29,547	1,70,610	
48,34,702	1,500	...	5,750	...	1,24,569	2,533	7,34,359	89,925	9,58,636	9,28,299	67,21,637	Deposits ... ... 70 Claims— Advances recoverable ... ... 65 Net amount of claims ... 65

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of rate-payers, total number of Commissioners and total number of, and attendance at meetings held in each Municipality during the year 1904-1905.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Burdwan.	Burdwan ...	1	Burdwan	1865 ...	38,691	7,975	20·26	22	37	9	56·0
		2	Kalna	1st April 1869 ...	8,121	2,458	30·2	15	28	2	49·7
		3	Katwa	1st ,, ,, ...	7,220	2,192	30·3	12	31	1	41·6
		4	Dainhat	1st ,, ,, ...	5,618	1,416	25·2	13	13	...	77·5
		5	Raniganj	1st June 1876 ...	16,398	1,796	10·95	12	29	5	52·5
		6	Asansol	1st October 1896 ...	17,984	2,059	11·45	9	17	...	69·93
	Birbhum	7	Suri	July 1876 ...	8,692	1,197	13·77	16	26	8	32·21
	Bankura ...	8	Bankura	1st April 1869 ...	20,666	2,501	12·10	12	18	...	64·81
		9	Vishnupur	1st September 1873 ...	19,090	2,863	14·99	12	23	3	59·85
		10	Sonamukhi	1st April 1886 ...	13,448	1,887	14·03	10	17	...	58·23
		11	Midnapore	1865 ...	33,138	5,241	15·8	18	16	...	58·0
		12	Tamluk	1864 ...	7,872	2,029	25·76	12	23	1	63·76
		13	Ghatal	1869 ...	14,537	2,860	19·6	15	20	1	42·6
	Midnapore ...	14	Chandrakona	,, ...	9,315	2,242	24·06	12	15	1	55·5
		15	Ramjibanpur	1876 ...	10,265	2,037	19·84	9	15	...	68·15
		16	Khirpai	,, ...	4,995	1,206	24·1	10	13	2	71·2
		17	Kharar	1888 ...	9,493	1,712	18·03	16	14	4	56 0
		18	Hooghly-Chinsura ...	1865 ...	29,383	7,383	25·12	18	22	1	54·34
		19	Serampore	,, ...	44 451	7,023	15·7	18	19	2	50·0
		20	Uttarpura	,, ...	7,036	1,308	18·5	12	11	...	53·03
	Hooghly	21	Baidyabati	1869 ...	17,174	2,759	16·06	12	33	...	56·3
		22	Bhadreswar	,, ...	15,150	2,370	15·6	12	21	...	80·9
		23	Kotrung	,, ...	5,944	840	14·13	9	23	1	64·78
		24	Bansbaria	,, ...	6,473	1,576	24·3	9	14	...	55·0
		25	Arambagh	1886 ...	8,281	1,719	20·75	11	12	...	65·16
		26	Howrah	1862 ...	157,594	16,984	10·77	30	30	...	53·8
	Howrah	27	Bally	1st April 1883 ...	18,662	3,098	16·6	18	27	2	67·2
		28	Uluberia	1st ,, 1903 ...	5,395	1,195	22·15	9	16	...	54·11
				Divisional Total ...	561,086	89,926	16·02	383	583	43	58·3
Presidency.		29	Cossipore-Chitpur ...	1st April 1889 ...	40,750	5,411	13·2	12	44	3	65·0
		30	Maniktala	1st ,, ,, ...	32,387	6,405	19·7	12	24	1	63·7
		31	Baranagore	1st ,, 1869 ...	25,432	4,544	17·8	9	14	1	58·7
		32	Kamarhati	1st August 1899 ...	13,216	2,350	17·7	9	16	...	70·1
		33	South Suburban ...	1st April 1889 ...	26,374	5,442	20·6	10	15	...	74·6
		34	Tollygunge	1st ,, 1901 ...	12,821	2,601	20·2	9	24	3	68·5
		35	Garden Reach	13th March 1897 ...	28,211	3,384	11·9	12	13	...	53·2
		36	Rajpur	1st April 1876 ...	10,713	2,403	22·4	18	12	...	90·14
		37	Baruipur	1st ,, 1869 ...	4,217	1,005	23·8	9	19	3	51·46
		38	Jainagar	1st ,, ,, ...	8,810	1,496	16·9	12	22	1	56·66
		39	South Dum-Dum ...	1st September 1876 ...	10,904	1,800	16·5	9	14	...	50·8
		40	North ditto ...	1st ,, 1870 ...	4,996	1,015	20·3	9	12	1	66·6
	24-Parganas ...	41	South Barrackpore ...	1st April 1869 ...	9,419	1,695	17·9	9	17	...	75·-
		42	Panihati	1st ,, 1900 ...	11,178	2,669	23·8	10	14	...	67·6
		43	Titaghar	1st ,, 1895 ...	16,065	1,103	6·8	9	16	...	67·0
		44	North Barrackpore ...	1st ,, 1869 ...	12,600	2,306	18·3	15	11	...	60·6
		45	Garulia	1st May 1896 ...	7,375	646	8·7	9	20	...	78·8
		46	Barasat	1st April 1869 ...	8,634	1,739	20·0	18	24	1	33·3
		47	Naihati	21st May ,, ...	13,831	2,776	20·07	9	15	2	61·5
		48	Halishahar	1st July 1903 ...	9,922	2,200	22·1	12	19	1	60·52
		49	Bhatpara	1st ,, 1899 ...	21,540	2,905	13·4	9	23	...	59·0
		50	Goberdanga	26th April 1870 ...	5,865	1,144	19·5	9	15	1	54·09
		51	Basirhat	1st April 1869 ...	17,001	2,853	16·7	15	16	1	56·6
		52	Baduria	1st ,, ,, ...	12,921	2,053	15·9	12	25	5	35·4
		53	Taki	1st ,, ,, ...	5,089	939	18·4	9	18	2	50·0
		54	Budge-Budge	1st ,, 1900 ...	13,051	2,429	18·6	10	9	...	61·1
		55	Krishnagar	1st November 1864 ...	24,547	6,226	25·3	21	15	2	49 8
		56	Santipur	11th January 1865 ...	26,898	7,500	27·8	10	16	...	73·6
		57	Ranaghat	21st September 1864 ...	8,744	2,516	28·7	18	20	3	40·5
		58	Nadia	1st April 1869 ...	10,880	3,065	28·1	9	5*	...	82·2
	Nadia	59	Kushtia	1st ,, ,, ...	5,330	1,435	26·9	12	13	1	46·7
		60	Kumarkhali	1st ,, ,, ...	4,584	1,307	28·5	15	13	3	49·1
		61	Meherpur	15th ,, ,, ...	5,766	1,409	24·4	9	29	...	61·6
		62	Birnagar	1st ,, ,, ...	3,124	920	29·4	12	12	...	50 0
		63	Chakdaha	1st May 1886 ...	5,482	1,577	25·1	12	17	3	35·7
		64	Berhampore	1st July 1876 ...	24,397	5,766	23·6	25	26	4	43·6
		65	Murshidabad	1st April 1869 ...	15,168	2,999	19·7	15	39	2	50·4
	Murshidabad ...	66	Azimgunge	1st ,, 1896 ...	13,385	2,763	20·6	15	28	8	38·5
		67	Jangipur	1st ,, 1869 ...	10,921	2,350	21·5	24	22	2	41·4
		68	Kandi	1st ,, ,, ...	12,036	2,349	19·5	11	30	9	52·7
		69	Jessore	1st August 1864 ...	8,054	1,763	21·8	18	20	1	48·6
	Jessore ...	70	Kotchandpur	1st July 1883 ...	9,560	1,503	15·7	9	18	2	49·3
		71	Maheshpur	1st April 1869 ...	4,180	896	21·4	15	18	2	77·3
		72	Khulna	1st October 1884 ...	10,480	1,790	17·0	15	17	...	50·0
	Khulna	73	Satkhira	1st April 1869 ...	10,381	2,105	20·2	12	15	4	36·1
		74	Debhatta	1st July 1876 ...	5,454	912	16·7	12	17	1	36·8
				Divisional Total ...	602,693	116,255	19·2	574	861	73	56·6
Rajshahi.	Rajshahi ...	75	Rampur Boalia ...	21st April 1876 ...	21,589	4,581	21·2	21	15	...	32·4
		76	Nator	1st ,, 1869 ...	8,654	1,825	21·0	19	13	...	47·0
	Dinajpur ...	77	Dinajpur	1st ,, ,, ...	14,936	2,805	18·7	15	24	4	45·8
	Jalpaiguri ...	78	Jalpaiguri	1st ,, 1885 ...	10,231	1,675	16·3	13	16	5	30·3
	Darjeeling ...	79	Darjeeling	1st July 1850 ...	16,924	2,015	11·9	25	14	...	48·8
		80	Kurseong	1st May 1879 ...	4,469	660	14·7	12	15	2	41·1
	Rangpur ...	81	Rangpur	1st April 1869 ...	15,960	2,288	14·3	18	16	1	38·1
		82	Bogra	1st July 1876 ...	7,094	1,873	26·5	15	17	3	41·8
	Bogra ...	83	Sherpur	1st ,, ,, ...	4,104	1,132	27·6	12	21	2	46·7
		84	Pabna	1st ,, ,, ...	18,424	3,400	18·4	18	15	1	50 0
	Pabna	85	Sirajganj	1st April 1869 ...	23,114	4,024	17·4	18	19	1	52·7
				Divisional Total ...	1,45,499	26,278	18·0	186	185	19	43·5

* Twenty-three Resolutions were passed by the officer in charge during the period of supersession and virtually there was no meeting held during that period.

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance of each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Dacca	Dacca	86	Dacca	August 1884	90,542	12,777	14·11	21	12	1	61·5
		87	Narainganj	8th September 1876	24,472	2,349	9·5	12	15	...	65·5
		88	Mymensingh	1st April 1869	14,668	1,977	13·4	18	21	1	54·9
		89	Muktagacha	October 1875	5,888	1,025	17·4	9	24	4	33·7
		90	Jamalpur	1st April 1869	17,965	2,686	14·9	15	20	4	42·6
	Mymensingh	91	Sherpur	1st ,, ,,	12,535	2,080	16·5	12	41	2	43·1
		92	Kishorganj	1st ,, ,,	16,246	2,321	14·2	15	14	...	46·6
		93	Bazitpur	1st ,, ,,	10,027	1,754	17·4	9	14	...	59·5
		94	Netrakona	1st January 1887	11,402	1,830	16·05	16	13	1	54·3
		95	Tangail	1st July ,,	16,666	2,661	15·3	15	15	1	53·3
	Faridpur	96	Faridpur	January 1869	11,649	1,850	15·8	18	15	1	44·4
		97	Madaripur	April 1875	17,463	3,010	17·2	12	16	...	54·6
		98	Barisal	1st July 1876	18,978	3,055	16·09	15	18	1	57·7
		99	Nalchiti	1st April 1875	2,240	340	15·1	9	19	...	65·4
	Backergunge	100	Jhalokati	1st ,, ,,	5,234	756	14·4	9	27	...	58·4
		101	Pirojpur	1st July 1885	14,119	2,159	15·2	11	17	1	48·6
		102	Patuakhali	1st April 1892	6,003	851	17·0	10	19	...	73·6
				Divisional Total	295,097	43,381	14·7	226	320	17	54·3
Chittagong.	Tippera	103	Comilla	30th November 1864	19,169	3,125	16·3	18	15	...	51·4
		104	Brahmanbaria	1st August 1868	19,915	3,377	16·9	12	20	2	49·6
		105	Chandpur	1st October 1897	9,362	1,142	12·2	9	24	...	74·1
	Noakhali	106	Noakhali	1st July 1876	6,520	1,335	20·5	12	21	2	54·8
	Chittagong	107	Chittagong	5th ,, 1864	22,140	4,917	22·2	18	21	...	55·2
		108	Cox's Bazar	1st April 1869	3,845	710	18·5	13	13	...	58·6
				Divisional Total	80,951	14,606	18·0	82	114	4	57·3
Patna.	Patna	109	Patna	November 1864	153,739	29,612	19·2	31	16	...	36·29
		110	Barh	1st May 1870	12,164	2,255	18·5	10	13	...	49·23
		111	Bihar	1st April 1869	45,063	7,848	17·4	12	11	...	66·6
		112	Dinapore Nizamut	1st July 1887	22,858	4,878	21·3	19	14	...	58·27
	Gaya	113	Gaya	May 1865	71,288	13,285	18·6	25	12	...	55·0
		114	Tikari	1st October 1885	6,437	1,149	17·9	12	13	...	64·7
		115	Daudnagar	1st ,, ,,	9,744	1,323	13·5	13	16	2	50·0
	Shahabad	116	Arrah	1st January 1865	46,170	5,677	12·2	18	18	1	49·6
		117	Jagadispur	1st April 1869	11,451	1,663	14·5	9	12	...	66·6
		118	Buxar	1st ,, ,,	13,945	2,679	19·2	13	12	1	79·1
		119	Dumraon	1st ,, ,,	17,236	2,688	15·5	9	13	...	60·6
		120	Bhabhua	1st ,, ,,	5,660	1,002	17·7	10	20	2	60·0
		121	Sasaram	1st ,, ,,	23,644	2,712	11·4	22	11	...	45·86
	Saran	122	Chapra	April 1864	45,901	11,722	25·5	19	10	...	55·2
		123	Revelganj	17th August 1876	9,765	2,288	23·4	12	14	...	70·1
		124	Siwan	April 1869	15,756	2,549	16·1	10	13	1	66·6
	Champaran	125	Motihari	15th April 1869	13,730	1,680	12·2	13	17	3	52·9
		126	Bettiah	15th ,, ,,	24,696	4,806	19·4	13	17	2	53·8
	Muzaffarpur	127	Muzaffarpur	November 1864	45,617	7,239	15·8	19	12	1	42·1
		128	Hajipur	June 1869	21,398	3,721	17·3	13	13	1	68·6
		129	Lalganj	,, ,,	11,502	2,022	17·5	11	16	1	52·2
		130	Sitamarhi	1st October 1882	9,538	1,672	17·5	12	23	1	54·7
	Darbhanga	131	Darbhanga	1st November 1864	66,244	9,839	14·8	22	15	1	48·4
		132	Madhubani	1st April 1869	12,900	2,983	23·1	16	13	...	57·8
		133	Roserah	1st ,, ,,	10,245	1,784	17·4	14	17	1	48·7
		134	Samastipur	1st January 1897	8,285	1,349	16·2	9	17	2	52·9
				Total	734,976	130,425	17·7	386	378	20	56·16
Bhagalpur.	Monghyr	135	Monghyr	November 1864	50,133	8,426	16·8	19	18	...	57·3
		136	Jamalpur	1st July 1883	20,074	2,955	14·72	18	8	...	42·7
	Bhagalpur	137	Bhagalpur	September 1864	75,764	10,793	14·24	21	30	3	36·66
		138	Colgong	1st April 1869	5,360	1,293	24·12	11	13	...	65·73
	Purnea	139	Purnea	September 1864	14,006	2,710	19·34	19	13	...	47·7
		140	Kishanganj	1st April 1887	7,689	1,384	18·6	13	13	2	60·0
	Malda	141	English Bazar	1st ,, 1869	13,668	2,167	15·85	18	14	1	44·04
		142	Old Malda	1st ,, ,,	3,744	863	23·05	12	13	1	53·16
		143	Nawabganj	1st February 1903	12,373	3,622	29·27	12	22	6	62·83
	Sonthal Parganas	144	Deoghur	26th November 1869	7,019	804	11·45	16	17	1	64·33
		145	Sahibganj	1st April 1883	7,894	1,626	20·59	9	12	1	55·55
		146	Dumka	1st January 1903	5,326	1,020	19·15	10	8	2	50·0
				Divisional Total	223,050	37,663	16·88	178	181	17	53·3

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance of Commissioners at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Orissa.	Cuttack	147	Cuttack	4th July 1876 ...	46,555	6,895	14·8	18	24	...	45·8
		148	Jajpur	1st April 1869 ...	12,109	2,016	16·6	12	20	3	59·1
		149	Kendrapara	10th March ,, ...	15,245	2,521	16·5	12	8	...	55·2
	Balasore	150	Balasore	1st April 1877 ...	20,965	3,326	15·8	18	14	...	39·6
	Puri	151	Puri	1st ,, 1881 ...	30,857	5,689	18·4	15	12	...	53·3
				Divisional Total ...	125,731	20,447	16·2	75	78	3	50·6
Chota Nagpur.	Hazaribagh ...	152	Hazaribagh	1st April 1869 ...	15,799	2,294	14·5	15	11*	1*	46·6
		153	Chatra	1st ,, ,, ...	10,599	1,040	9·8	16	19	...	42·1
		154	Giridih	1st January 1902 ...	9,433	1,653	17·5	9	14	1	27·5
	Ranchi	155	Ranchi	1st April 1869 ...	23,810	3,786	15·9	16	13	1	50·
		156	Lohardaga	1st July 1888 ...	6,123	894	14·6	10	16	...	47·2
	Palamau ...	157	Daltonganj	1st ,, ,, ...	4,691	1,200	25·58	10	11	...	71·81
	Manbhum ...	158	Purulia	26th ,, 1876 ...	17,291	2,077	12·01	19	9	...	47·95
		159	Jhalda	1st April 1888 ...	4,879	698	14·31	9	12	...	60·18
		160	Raghunathpur ...	1st ,, ,, ...	4,172	419	10·04	10	10	...	69·0
	Singhbhum ...	161	Chaibassa	1st ,, 1875 ...	8,653	1,491	17·2	13	13	...	62·1
				Divisional Total ...	105,450	15,552	14·74	127	128	3	52·44
				Grand Total ...	2,874,533	494,533	17·2	2,217	2,828	199	53·6
				Grand Total for 1903-1904	2,871,249	492,843	17·17	2,236	2,840	201	59·9

* Out of 11 meetings shown in column 10, one (shown in column 11) was adjourned for want of time of the Commissioners.

APPENDIX B.

Statement showing the results of General Elections held in Municipalities in the Presidency Division during the year 1904-05.

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward, or Municipality if not divided into Wards.	Number of persons actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in contested cases.	Remarks.
1	2	3	4	5	6	7	8
29	Cossipore-Chitpur	Ward No. I ... 787	...	...	2	4	2 withdrew : uncontested.
		Ward No. II ... 793	414	52·2	2	5	1 withdrew : contested, successful.
		Ward No. III ... 737	...	...	2	...	
		Ward No. IV ... 796	410	51·5	2	6	3 withdrew : contested, successful.
30	Manicktala ,,	,, No. I ... 830	No contest.	...	2	...	
		,, No. II ... 620			2	...	
		,, No. III ... 1,238			4	...	

APPENDIX C.

Statement showing the mode of Assessment in vogue in each Municipality in the Burdwan Division, the rate at which each form of tax is levied, and the result of any revision of Assessment made during the year 1904-1905.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
1	Burdwan	Rate on holdings ...	House-rate at the rate of 7½ per cent. on the annual rent value of holdings, Water-rate at the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area on the annual rent value of holdings. Latrine-rate at the rate of 3¾ per cent. on the annual rent value of holdings.	Rs. A. P.	Rs. A. P.	
2	Kalna	Tax on persons ...	According to circumstances and property, annas 8 to Re. 1 per cent. on the annual income of the assessee.	.....	130 13 0	The decrease was due to the exemptions from assessment of the houses which were burnt by fire during the fourth quarter of 1903-1904.
		Latrine-fees ...	According to a scale fixed by the Commissioners.	168 0 3	.....	The increase was partly due to the abolition of levying latrine-fees at half-rate in respect of holdings having no privies attached to them since the third quarter of 1903-1904 and partly to the construction of new privies.
3	Katwa	Tax on persons ...	According to circumstances and property, annas 12 per cent. on annual income.	.....	235 0 0	Due to large percentage of remissions.
		Latrine-fees	According to the annual value of holding.	.....	38 0 0	Due to the remission of half the latrine-fees for vacant holdings.
4	Dainhat	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	.....	
		Latrine-rate ...	5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	7½ per cent. on the annual value of holdings.	1,201 0 0	.....	Due to revision of assessment during the year.
6	Asansol	Ditto ...	Ditto ditto	2,648 15 3	.....	Due to revision of assessment of the East Indian Railway buildings.
7	Suri	Government buildings are assessed at a rate of 7½ per centum on the annual value of every such holdings according to section 39 of the Bengal Municipal Act.	7½ per cent. on the annual value of holdings.	321 1 0	.....	
		Tax on persons according to their circumstances and property.	1½ per cent. per month on income of above Rs. 30 per month and Re. 1 on income up to Rs. 30 per month.	480 4 0	.....	
		Latrine-tax according to the annual value of holdings.	Annual value. Quarterly tax. Re. Rs. Rs. A. 1 to 12 ... ... Nil Rs. Above 12 „ 24 ... ... 0 3 „ 24 „ 30 ... ... 0 6 „ 30 „ 36 ... ... 0 9 „ 36 „ 48 ... ... 0 12 „ 48 „ 60 ... ... 0 15 „ 60 „ 72 ... ... 1 2 „ 72 „ 84 ... ... 1 5 „ 84 „ 100 ... ... 1 8 „ 100 for every Rs. 25 annas four per quarter.	.....	.....	
				632 4 9		
8	Bankura	Tax on persons ...	1½ per cent. per month	.....	.....	
9	Vishnupur	Ditto ...	Ditto ditto	.....	.....	
10	Sonamukhi	Ditto ...	2 per cent. per month	.....	.....	
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both for house and house service rates.	House rate 1,197 0 House service rate 1,500 0 0	.....	Due to general revision of assessment and assessment of improved holdings.
12	Tamluk	Tax on persons ...	At ¾ per cent.	.....	.....	There was no revision during the year.
		Rate on fees ...	According to the scale of fees sanctioned by the Municipal Commissioners at a meeting held on 7th September 1896.	14 1 0	.....	
13	Ghatal	Tax on persons ...	1½ per cent. per month on the income according to circumstances and property.	.....	.....	No revision.
14	Chandrakona	Ditto ...	1 per cent. according to circumstances and property within the Municipality.	61 11 0	.....	Thorough revision of assessment was made during the year.
15	Ramjibanpur	Tax on persons according to their circumstances and property.	¾ per cent. on the annual income of the assessees.	.....	19 6 6	The decrease is due to the partial revision made during the year.
16	Khirpai	Tax on persons ...	1½ per cent. on income according to circumstances and property.	Nil	Nil	
17	Kharar	Tax on persons according to their circumstances and property.	1 per cent. per annum on the annual income of a person.	.....	0 3 0*	* Due to grant of reductions and remissions.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
18	Hooghly-Chinsura ...	Rate on holding ...	7½ per cent. on the annual value of holdings.	Rs. A. P.	Rs. A. P.	There was no general or partial revision of assessment during the year.
19	Serampore	Ditto ...	7½ per cent. on the annual value of holdings.	88 4 9	.....	Due to new and improved holdings assessed during the year
		Latrine-rate ...	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per year; from Rs. 20 to Rs. 37-8, Re 1-8 per annum and from holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	172 4 6	.....	The increase mainly due to increase of latrine-tax of the Serampore Railway Station premises. The Railway Company had hitherto been paying the latrine-tax at a concession rate of Rs. 45 per quarter, whereas at the usual rate of latrine-tax in vogue on the annual value of the holdings the quarterly latrine-rate ought to be Rs. 112-8. There being no reason for concession the demand for latrine-tax for that holding has been accordingly increased in 1904-1905.
20	Uttarpara	Rate on holding ...	7½ per cent. for house and 4½ per cent. for latrine on the probable letting value of holdings.	65 13 0	.....	The increase is due to partial revision of assessment of new and improved holdings.
21	Baidyabati	Tax on persons ...	According to circumstances and property. No rate specified; 7 per cent. on the annual value of public buildings.	.....	58 7 0	The decrease is due to remissions granted during the year 1903-1904.
		Latrine-fees	6 per cent. on the annual value of holdings.	423 6 6	.....	The increase is due to raising of percentage from 5½ per cent. to 6 per cent.
22	Bhadreswar	Rate on holdings in Wards Nos. 1 and III.	6½ per cent. on the annual value of holdings.	29 15 6	.....	Due to new and improved holdings.
		Tax on persons according to their circumstances and property in Wards Nos. II and IV.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payers.	18 15 0	.....	Due to new and improved holdings. There was a general revision of assessment in the Mankundu Ward during the year 1904-1905.
23	Kotrung	Tax on persons ...	1½ per cent. according to the circumstances and property of the inhabitants.	.....	109 6 6	The decrease is due to the remission of taxes of some poor persons.
24	Bansbaria	Tax on persons according to circumstances and property.	At 1½ per cent.	.....	.....	
25	Arambagh	Tax on persons according to their circumstances and property within the Municipality.	At ¾ per cent.	.....	.....	No revision of assessment took place during the year.
26	Howrah	Tax on holdings ...	7½ per cent.	1,253 9 3	.....	
		Lighting-rate ...	3 per cent.	793 5 9*	.....	* Out of Rs. 793-5-9, Rs. 294-13 resulted from the extension of the lighting area in the portion of Wards I and II.
		Latrine-fee ...	According to the revised scale	925 10 0	.....	
		Water-rate ...	6 and 5 per cent.	1,131 1 3	.....	
27	Bally	Tax on holdings ...	7½ per cent.	5,824 0 0	.....	Due to assessment on East Indian Railway Company's property at Lillooah.
28	Uluberia	Tax on persons ...	7½ per cent. on the annual value of Government buildings and annas 8 to Re. 1 according to circumstances and property of other rate-payers.	.....	49 14 0	The decrease is due to exclusion of Kushberia from the Municipality.
29	Cossipore-Chitpur ...	Rate on holdings ...	House-rate at 7½ per cent. on annual valuation of holdings.	774 1 9	.....	The increase is due to assessment of new and improved holdings partly counter-balanced by decrease on account of obliteration of certain holdings and remission of taxes.
			Water-rate at 3 per cent. on annual valuation of holdings.	1,039 12 0	.....	
			Latrine-fees according to a scale ...	303 4 3	.....	
30	Maniktala	Ditto ...	House-rate at 7½ per cent. on annual value of holdings.	390 9 3	.....	Due to assessment of new and improved holdings and extension of part IV to the remaining portion of the Municipality.
			Water-rate at 3 per cent. on annual value of holdings.	121 6 3	.....	
			Latrine-fees according to a scale ...	806 0 0	.....	
31	Baranagore	Ditto ...	House-rate at 6½ per cent. on annual value of holdings.	.....	143 2 3	No explanation furnished.
			Latrine-fees according to a scale ...	.....	111 7 0	
32	Kamarhati	Ditto ...	House-rate at 6½ per cent. on annual value of holdings.	276 3 9	.....	Owing to assessment of arable lands.
			Latrine-fees according to a scale ...	.....	169 8 0	Owing to remission granted.
33	South Suburban ...	Ditto ...	House-rate at 7½ per cent. on annual value of holdings.	82 0 0	.....	Increase is due to the assessment of arable lands which is in progress.
			Latrine-fees according to a scale ...	133 0 0	.....	Due to the assessment of new and additional holdings.
			Water-rate at 3 per cent. on annual value of holdings.	.....	.....	
34	Tollygunge	Ditto ...	House-rate at 7½ per cent. on annual value of holdings.	.....	508 0 0	Decrease due to considerable number of holdings having ceased to exist, and also to remissions and exemptions granted.
			Latrine-fees according to a scale ...	.....	.....	
35	Garden Reach	Ditto ...	House-rate at 7½ per cent. on annual value of holdings.	.....	.....	The general revision of assessment is to come into force from 1st April 1905.
			Latrine-fees according to a scale ...	.....	.....	
			Water-rate at 3½ per cent. on annual value of holdings.	.....	.....	

APPENDIX C—*continued.*

Serial No. of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P	Rs. A. P.	
36	Rajpur	Tax on persons ... Latrine-fees on holdings.	From Ans. 10 to Re. 1 according to the circumstances of the assessees.	365 1 0	.....	Due to revision of assessment.
37	Baruipur	Tax on persons ...	No fixed rate; generally at 12 annas per cent. on annual income.	94 11 0	.....	
		Latrine-fees on holdings.	On the annual value of holdings ...	197 7 6	.....	
38	Jainagar	Tax on persons ... Latrine-fees ...	By apportionment, having regard to the circumstances and property within the Municipality one per cent. on account valuation of holdings.	.....	.....	
		Rate on holdings ...	House-rate at 3 per cent. on the annual value of holdings.	.....	.....	
39	South Dum-Dum ...	Tax on persons ... Latrine-fees on holdings.	No fixed rate ... ... According to a scale	....	....	
		Water-rate on holdings.	At 2 to 4 on annual value of holdings	.....	.....	
40	North ditto ...	Tax on persons ... Latrine-fees ...	One per cent. ... ... Three per cent. on annual value of holdings.	....	3 15 0	
41	South Barrackpore ...	Tax on persons ...	At 12 annas per cent. on the annual income of rate-payers.	.....	.....	
		Latrine-fees ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
42	Panihati	Tax on persons ...	At 3 pies per rupee of monthly income	.....	.....	
		Latrine-fees ...	At 6½ per cent. on annual value of holdings.	.....	.....	
43	Tittaghar	Rate on holdings ...	House-rate at 7 per cent. on the annual value of holdings.	.....	866 4 3	Decrease is due to the installation of septic tank latrines by the mills.
		Latrine-fees ...	At 9 pies per month on coolies and also 6½ per cent. on the annual value of holdings.	.....	.....	
44	North Barrackpore ...	Tax on persons ... Latrine-fees ...	No fixed rate ... ... At 10 per cent. on annual value of holdings.	1,054 0 0	....	Increase is due to the general revision made in 1903-04, which came into effect from April 1904.
45	Garulia	Tax on persons ... Latrine-rates ...	At a rate equal to 6 per cent. ... ... At 1 anna and 3 pies per head of population (adult) per month.	38 15 0 49 13 0	....	Due to partial revision. The general revision will take effect from 1st April 1905.
46	Barasat	Tax on persons; rate on holdings (confined to public buildings).	At 12 annas a month for every Rs. 100 income and 8 annas for every additional Rs. 100.	743 0 0	.....	Owing to the result of the revision of assessment.
		Latrine-fees on holdings.	At 7½ per cent. on annual letting value of holdings.	457 0 0	.....	
47	Naihati	Tax on persons ...	Varying from 1 anna 6 pies to Rs. 21 per quarter.	.....	.....	
		Latrine-fees on holdings.	At 5 per cent. on annual value of holdings.	.....	.....	
48	Halisahar	Tax on persons ..	Annas 6 per Rs. 100 of income per month.	.....	.....	
		Latrine-fees ..	Rs. 15 per cent. on annual value of holdings.	.....	.....	
49	Bhatpara	Tax on persons ...	According to a scale fixed by the Commissioners on annual income.	684 6 0	.....	Due to the assessment of new holdings.
		Latrine-fees ..	Assessed at 5 per cent. on annual value of holdings.	.....	.....	
50	Gobardanga	Tax on persons according to their circumstances and property.	.....	768 7 9	.....	Due to the general revision of assessment of tax on persons and arable lands.
51	Basirhat	Tax on persons ...	12 annas per cent. on the annual income of the rate-payers.	.....	.....	
		Latrine-fees	7½ per cent. on annual value of holdings.	.....	.....	
52	Baduria	Tax on persons ...	Annas 12 per cent. on the annual income.	.....	.....	
53	Taki	Rate on holdings ...	No fixed rate; generally at Re. 1 per cent. on income.	.....	92 0 0	Due to the desertion and destruction of holdings, extension of part IX in Wards, I and II and the assessment came into effect from the 4th quarter of the year in question.
		Latrine-fees	At 7½ per cent. on the annual value of holdings.	240 0 0	.....	
54	Budge-Budge	Tax on holdings ...	At 7½ per cent. on annual value of holdings.	.....	.....	No general or partial revision of assessment was made during the year.
		Latrine-fees	Ditto	.....	.....	
55	Krishnagar	Rate on holdings ...	House-rate at 7½ per cent. on the annual value of holdings.	118 0 0	.....	Due to assessment of improved holdings.
			Latrine-rate according to a standing scale on the annual value of holdings.	108 0 0		
56	Santipur	Ditto ...	House-rate at the rate of 7 per cent. on the annual value of holdings.	5,859 0 0	.....	General revision of assessment.
			Latrine-fees at Rs. 6-8			
57	Ranaghat	Ditto ...	House-rate at 6½ per cent. on the annual value of holdings.	649 0 0	.....	Ditto ditto.
			Latrine-fees at 5½ per cent. on the annual value of holdings.	432 0 0		
58	Nadia	Tax on persons and latrine rates.	At 12 annas per cent. on income ...	4,652 0 0	.....	Ditto ditto
59	Kushtia	Ditto ...	At 6½ per cent. on the annual value of holdings.			
			Annas 10 per year for every Rs. 160 of annual income and in case of fraction of a hundred proportionately.	273 0 0	.....	Revision of assessment.
			According to a scale fixed by the Municipal Commissioners at their meeting.	259 0 0	.....	Ditto.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
60	Kumarkhali	Tax on persons ... Latrine-fees on the annual value of holdings.	No fixed rate ... ... Latrine-fee at 7½ per cent.	553 0 0	.....	Revision of assessment.
61	Meherpur	Tax on persons ...	No fixed rate	399 0 0	.....	Ditto.
62	Birnagar	Ditto ...	Ditto	.....	.....	Ditto.
63	Chakdaha	Ditto ...	Ditto	.....	.....	Ditto.
64	Berhampore	Tax on persons ...	Generally at 1 per cent. on income of assessees.	.....	744 0 0	Due to partial revision.
		Water-rate ...	At 7½ per cent. on the annual value of holdings on roads supplied with filtered water and 6 per cent. a holding not so situated.	154 0 0	.....	Ditto.
		Latrine-fees ...	According to the scale fixed by the Commissioners on the annual value of holdings.	23 0 0	.....	Ditto.
65	Murshidabad	Tax on persons ...	Generally at 1 per cent. on income ...	768 0 0	.....	Ditto.
66	Azimganj	Ditto ...	Ditto ditto ...	.....	129 0 0	Ditto.
67	Jangipur	Ditto ...	Ditto ditto ...	.....	.....	Ditto.
		Latrine-fees ...	At 10 annas per month per cent. on annual value of holdings.	.....	170 0 9	Ditto.
68	Kandi	Tax on persons ...	Generally at 1 per cent. on the income of the assessees.	607 0 0	.....	Due to general revision.
		Latrine-fees ...	At 11 annas per month per cent. on the annual value of holdings.	9 0 0	.....	Ditto.
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	31 6 0	.....	On account of new and improved buildings owing to the extension of conservancy limits.
		Latrine-fees	According to a scale varying from Rs. 2.	151 0 0	.....	
70	Kotchandpur	Tax on persons, with the exception of Government District Board buildings which are assessed on holding.	Generally at 1 per cent. of income ...	.....	107 8 0	Due to grant of remission and exemptions due to revision of assessment.
		Latrine-rate in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on the annual value of holdings.	10 11 6	.....	Due to revision of assessment
71	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per cent. on annual income.	.....	.....	There was no revision of assessment.
72	Khulna	Ditto ...	Generally at 1 per cent. on income	.....	259 7 0	Due to general revision of latrine rate for 2nd quarter.
		Tax on holdings ...	7½ per cent. on the annual value of holdings.			
		Latrine-rate on holdings.	12 per cent. on annual value of holdings			
73	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	34 12 6	.....	Due to partial revision.
		Latrine-fees	At 12 per cent. on the annual value of holdings.	484 8 4	.....	In the last year the demand for 7 months was shown, whereas the demand for the whole year has been shewn in this statement. Hence the increase.
74	Debhatta	Tax on persons ...	At 1 per cent. on annual income ...	0 6 9	.....	Due to partial revision of assessment of new and improved holdings.
75	Rampur Boalia	Tax on persons according to circumstances and property.	At annas 12 per cent. on the monthly income of rate-payers.	.....	370 12 0	The decrease is due to (1) cancellation of tax in respect of some rate-payers paying maximum tax having left the town, (2) exemption of taxes in cases of extreme poverty and (3) remission of taxes in part on account of over-assessment.
76	Nator	Ditto ...	At 8 annas per cent. on the monthly income of rate-payers.	.....	246 0 0	The assessment was not revised during the year.
77	Dinajpur	Ditto ...	Varies from 1 anna on an income of Rs. 5 to Rs. 10, and Rs. 7 on an income of Rs. 700 and upwards.	.....	63 13 1	The decrease is mainly due to the fact of some of the rate-payers having left the station.
78	Jalpaiguri	Ditto ...	At 10 annas per cent. on the monthly income of the rate-payers. Latrine-rate is levied at 5 per cent. on the annual letting value of the holding.	.....	889 0 0	Due to remission and exemption.
79	Darjeeling	Holdings are generally assessed on their probable or actual rentals, less 10 per cent. for furniture. The holdings at or adjoining the bazar and on the outskirts of the town proper, owned and occupied by natives, are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	The holdings, water and lighting-rates were levied at 8, 2¼, and 2½ per cent., respectively, and the latrine-fees at Re. 1-12 to Rs. 17 on houses valued up to Rs. 600, and at 3 per cent. on houses valued above Rs. 600.	7,175 0 0	.....	The increment is due mainly to the increment of holding-rate from Rs. 7 to Rs. 8 per cent., but includes also the comparatively small increment owing to the assessment of new and improved holdings.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A P.	Rs.	
80	Kurseong	Tax on holdings ...	Holdings are assessed at 7½ per cent. on their annual valuation, latrine-fees at Rs. 1-8 to Rs. 11 on houses valued up to Rs. 600 and at 2 per cent. on houses valued above Rs. 600, and water-rate at 5 per cent. on houses which have communication pipes and at 2½ per cent. on houses which have no communication pipes, but are supplied with water by the Municipality.	5,722 0 0	.....	The increase is accounted for as follows :— Rs. Water-rate imposed during the year... ... ... 4,255 General revision of assessment 1,313 Assessment of new and improved holdings 154
81	Rangpur	Tax on persons according to circumstances and property.	At 11 annas per cent. on the monthly income of the rate-payers. Latrine-fee is levied at 6 per cent. on the annual value of holdings.	555 0 0	.....	Due to partial revision of assessment of new and improved holdings.
82	Bogra	Ditto ...	At 12 annas per cent. on the monthly income of the rate-payers, the Government buildings being assessed at 7½ per cent. on the annual value of holdings.	14 8 6	.....	Due to partial revision of assessment. The increase is quarterly.
			Latrine-rate at Rs. 7-13 per cent. per annum, or 1 anna 3 pies per rupee on the annual value of holdings.	50 15 3	.....	Ditto ditto.
83	Sherpur	Ditto ...	At half a pice per rupee on the monthly income of the rate-payers.	34 8 0	.....	.....
84	Pabna	Ditto ...	At 12 annas per cent. on the monthly income of the rate-payers.	.....	.....	No general or partial revision of assessment made during the year 1904-05.
85	Sirajganj	Ditto ...	*Ditto* ditto	361 0 0	.....	Due to general and partial revision.
86	Dacca	1. Rates on holdings and lands.	At Rs. 10 per cent. on the annual value of holdings and lands.	974 0 0	.....	
		2. Latrine-fees ...	According to a sliding scale on the annual value of holdings.	376 0 0	.....	
87	Naraingani	1. Tax on holdings ...	At Rs. 6¼ per cent.	716 0 4	.....	The increase was due to the assessment of new and former holdings.
		2. Latrine-fees ...	On scale sanctioned by Government ...	418 14 0	.....	
88	Mymensingh	1. Tax on persons ...	According to circumstances and property at 12 annas per cent. on the income, but Government buildings are assessed at Rs. 7½ per cent. for the municipal taxes on the annual value of holdings.	3,519 0 0	.....	Due to revision of assessment and increase of the rate.
		2. Latrine-rate ...	At Rs. 5 per cent. per annum on the annual valuation of the holdings.	835 0 0	.....	Due to general revision.
		3. Water-rate ...	At Rs. 5½ and 6½ per cent. per annum on the annual valuation of holdings according to distances from the nearest hydrant.	3,652 0 0	.....	Ditto and increase of the rate.
89	Muktagacha	1. Tax on persons ...	According to circumstances and property at 8 annas per cent. on the income (maximum Rs. 84 and minimum 6 annas only), but Government buildings are assessed at Rs. 7½ per cent. for the municipal tax on the annual value of holdings.	.....	91 6 6	Due to exemption and remissions granted.
		2. Latrine-rate ..	At Rs. 7½ per cent. per annum on the annual value of holdings.	427 4 3	.....	Due to general revision.
90	Jamalpur	1. Tax on persons ...	According to circumstances and property at 8 annas per cent. on the annual income (maximum Rs. 84 and minimum 6 annas only), but Government buildings are assessed at Rs. 7½ per cent. for the municipal tax.	.....	.....	No revision of personal taxes was made during the year.
		2. Latrine-rate ...	At Rs. 7½ per cent. per annum on the annual value of holdings.	578 2 0	.....	The latrine-rates were raised from Rs. 6¼ per cent. to 7½ per cent. from the second quarter of 1904-1905.
91	Sherpur	1. Tax on persons ...	According to circumstances and property at Re. 1 per cent. on the income (maximum Rs. 84 and minimum 6 annas only), but Government buildings are assessed at Rs. 7½ per cent. for the municipal tax on the annual value of holdings.	427 13 6	.....	Increase is due to the general revision of assessment which came into force from 1st April 1904.
		2. Latrine-rate ...	At Rs. 6 per cent. on the annual value of holdings.	.....	13 3 6	Decrease is due to the remissions granted during the year.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
92	Kishorganj	1. Tax on persons ...	According to circumstances and property at the rate of 12 annas per cent. on the income (maximum Rs. 84 and minimum 6 annas only), but Government buildings are taxed at Rs. 7½ per cent.	20 0 0	.....	
		2. Latrine-rate ...	At Rs. 5 per cent. on the annual value of holdings.	95 0 0	.....	
93	Bazitpur	1. Tax on persons ...	Government buildings are assessed at Rs. 7½ per cent. on the annual value of holdings and the personal tax is levied according to the circumstances and property of the assessees; minimum 6 annas and maximum Rs. 84.	95 15 9	.....	In re-assessment the tax has been increased by Rs. 95-15-9 per quarter.
		2. Latrine-rate ...	Latrine-fee is levied at the rate of Rs. 7½ per cent. on the annual value of holdings.	11 4 0	.....	In re-assessment the tax has been increased by Rs. 11-4 per quarter.
94	Netrakona	1. Tax on persons ...	At the rate of 12 annas per cent. on the income (maximum Rs. 84 and minimum 6 annas only), but Government buildings are assessed at Rs. 7½ per cent. on the annual value.	195 4 9	.....	
		2. Latrine-rate ...	At Rs. 6½ per cent. on the annual value of holdings.	158 2 9	.....	
95	Tangail	1. Tax on persons ...	At 12 annas per cent. on the annual income.	228 12 3	.....	The increase is due to the assessment on some new and improved holdings.
		2. Latrine-rate ...	At Rs. 6 per cent. on the annual value of holdings.	108 4 0	.....	Ditto ditto.
96	Faridpur	1. Tax on persons ...	At 2 annas per cent. per month on the monthly income of the assessees. Government buildings are assessed on their annual value at Rs. 7½ per cent.	39 13 0	.....	Ditto ditto.
		2. Latrine-rate ...	Holdings having annual valuation of Rs. 100 or less are assessed at the rate of Rs. 12 per cent. per annum and holdings of higher valuation assessed at the rate of Rs. 12 per cent. per annum on the first Rs. 100 and at one anna per rupee per annum on the excess amount, but the maximum fee will not exceed Rs. 36 per annum.	155 14 9	.....	
97	Madaripur	1. Tax on houses and lands.	At Rs. 7½ per cent. on the annual value of the holdings.	46 14 0	.....	Increase is due to the assessment on some improved holdings.
		2. Latrine-rate ...	At Rs. 5 per cent. upon the annual value of the holdings.	301 15 3	.....	Due to general revision at increased percentage.
		3. Tax on persons ...	At 11 annas per cent. upon the income of the assessees.	6 7 9	.....	Due to new assessment.
98	Barisal	1. Tax on persons ...	At 8 annas per cent. per annum on the annual income of persons occupying holdings according to their circumstances and property, but Government buildings are assessed at Rs. 7½ per cent. on their annual value and shown as "tax on houses and lands."	.....	565 0 0	The general revision was made during the year 1903-1904; hence remission, &c., effected in 1904-1905 have caused the decrease of income in comparison.
		2. Latrine-rate ...	On the annual value of the holdings at the rates noted below:— Value not exceeding— Rs. 12, at Rs. 1-2 per annum. ,, 25, ,, 2-8 ,, ,, 50, ,, 4 ,, ,, 75, ,, 6 ,, ,, 100, ,, 8 ,, ,, 150, ,, 11 ,, ,, 200, ,, 13-4 ,, ,, 300, ,, 18-8 ,,	.....	100 0 0	Ditto ditto.
99	Nalchiti	Tax on persons ...	No fixed rate, but levied according to circumstances and property of the assessee.	.....	30 0 0	Due to grant of remission and exemption.
100	Jhalakati	1. Tax on persons ...	No fixed rate, but levied according to circumstances and property of the assessee.	36 6 0	.....	
		2. Latrine-rate ...	Levied under section 321 on the annual value of holdings roughly estimated.	33 12 0	.....	
101	Pirojpur	1. Tax on persons ...	At the rate of 12 annas on the annual income of assessees.	.....	173 0 0	The decrease was due to remission.
		2. Latrine-rate ...	At the rate of Rs. 16 per cent. on the annual value of holdings.	.....	5 0 0	The increase was due to the assessment on new holdings.
102	Patuakhali	Tax on persons ...	At the rate of 10 annas per cent. on the annual income.	.....	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
103	Comilla	1. Tax on persons according to circumstances and property.	6 per cent. per annum; 7½ per cent. on the annual value of Government buildings.	.....	.....	
		2. Latrine-tax ...	6 per cent. on the annual value of holdings.	.....	.....	
104	Brahmanbaria	Tax on persons according to circumstances and property.	Annas 12 per cent. on the annual income.	1,797 0 0	.....	Revision of assessment was made by the end of the year which will take effect from the next year.
105	Chandpur	1. Tax on holdings ...	6½ per cent. on the annual value of holdings.	304 0 0	.....	Result of partial revision.
		2. Latrine-tax ...	Rs. 4-11 per cent. on the annual value of holdings.			
106	Noakhali	1. Tax on persons according to circumstances and property.	Annas 9 per cent. on the annual income.	.....	146 0 0	Due to the careless revision of taxes on persons in the main bazar proper of the town made by a junior pleader who was a Commissioner of the Municipality.
		2. Tax on holdings ...	5 per cent. on the annual value of holdings.	73 0 0	.....	Due to revision of assessment.
		3. Latrine-tax ...	10 per cent. on the annual value of holdings.	916 0 0	.....	
107	Chittagong	1. Tax on holdings ...	7½ per cent. on the annual value of holdings.	Nil	Nil	There was a general revision of assessment during the year 1904-1905 by a paid assessor, but the revision did not take effect during the year.
		2. Latrine-tax ...	6 per cent. on the annual value of holdings.	.....	.....	
108	Cox's Bazar	Tax on persons ...	According to the circumstances and property, and at 7½ per cent. on Government buildings.	69 9 0	.....	Due to partial revision of assessment.
109	Patna	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	4,298 0 0	.....	Partial revision. Revised assessments came into effect since April 1905.
		Latrine-rate	Ditto ditto.	1,032 0 0	.....	The increase is due to the assessment on new and improved holdings.
110	Barh	Tax on persons ...	From Rs. 1-8 to Rs. 2 per cent. per annum on circumstances and property.	678 0 0	.....	General revision came into effect since April 1905.
111	Bihar	Ditto ...	At Re. 1 per cent. per annum on circumstances and property.	.....	.....	No revision made during the year.
		Latrine-rate	At Rs. 4-11 and Rs. 5-7-6 per cent. per annum on annual value of holdings.	.....	.....	
112	Dinapore Nizamut ...	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	.....	.....	Do. do.
		... ...	At 6-4 per cent. on annual value of holdings.			
		Latrine-rate	At 4½ per cent. on annual value of holdings.			
113	Gaya	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	478 0 0	.....	Partial revision. The increase is due to revised assessment on improved holdings,
		Latrine-rate	At 5 per cent. on annual value of holdings.			
114	Tikari	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	67 0 0	.....	Partial revision.
115	Daudnagar	Tax on persons ...	According to circumstances and property of persons under section 85A. of the Municipal Act. The average rate at which taxes are levied does not exceed 2 per cent. of the total income.	.....	4 0 0	Revision of assessment commenced last year but completed during the year.
116	Arrah	Tax on persons ...	According to circumstances and property at 1½ per cent.	2,567 0 0	.....	General revision. Objections not yet entirely disposed of.
		Water-rate	On the annual value of holdings at 7½ and 6 per cent.			
		Latrine-rate	On the annual value of holdings as detailed below :— Rs. Rs. A. per year. Class I, up to 25 at 1 0 „ „ II, up to 50 at 3 0 „ „ III from {51 to 100} at 8 0 „ „ IV „ {101 to 200} at 12 0 „ „ V „ {201 to 400} at 16 0 „ For every Rs. 100 or part thereof above Rs. 400 at Rs. 4 per year.			
117	Jagadispur	Tax on persons ...	According to circumstances and property, and at 7½ per cent. on the annual value of Government buildings.	.....	.....	Revision taken up during the year but was not completed.
118	Buxar	Ditto	According to circumstances and property.	.....	.....	No revision.
119	Dumraon	Ditto	According to circumstances and property at 1-9 and 7½ per cent. on the annual value of Government buildings.	838 0 0	.....	General revision.
120	Bhabhua	Ditto	According to circumstances and property at 1 per cent.	.....	.....	No revision.
121	Sasaram	Ditto	According to circumstances and property at 1-8 per cent.	.....	.....	Do.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
122	Chapra	Tax on holdings	At 7½ per cent. on the annual value of holdings	Rs. A. P. 75 0 0	Rs. A. P.	Partial revision.
123	Revelganj	Ditto	Ditto ditto.	43 0 0	.....	General revision.
124	Siwan	Tax on persons ...	According to circumstances and property at 1 per cent. on the annual income of the assessee and 7½ per cent. on the annual value of Government buildings.	111 0 0	.....	Partial revision. Due to the new occupation of the holdings.
125	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	310 0 0	.....	Partial revision. Due to the assessment on new and improved holdings.
126	Bettiah	Tax on persons ...	According to circumstances and property of the assessees.	17 0 0	.....	General revision. Revised assessment came into effect since April 1905.
127	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	2,000 0 0	.....	General revision.
		Latrine-rate	At 5 per cent. on the annual value of holdings.			
128	Hajipur	Tax on houses and lands.	At 7½ per cent. on the annual value of holdings.	.....	.....	No revision.
129	Lalganj	Rate on holdings ...	Ditto ditto	766 0 0	.....	General revision.
130	Sitamarhi	Tax on persons ...	According to circumstances and property and 7½ per cent., on the annual value of Government and buildings.	159 0 0	.....	The general revision of assessment took place during the year with effect from 1st April 1905.
131	Darbhanga	Ditto	At 1 per cent.	1,140 0 0	.....	Partial revision of assessment was made in wards I, II, III, and IV under section 93 of the Act,
132	Madhubani	Ditto	At ¾ per cent. according to circumstances and property.	.....	.....	No revision.
133	Roserah	Ditto	According to circumstances and property, there being no fixed rate of assessment.	.....	.....	Do.
134	Samastipur	Ditto	At 12½ annas per cent. on income ...	432 0 0	.....	The assessment was revised during the year but the revised assessment came into effect in 1905-1906.
135	Monghyr	Tax on holdings and arable land.	House-tax at Rs. 7½ per cent., latrine-tax at Rs. 3-10-4 per cent., and arable land tax at Rs. 3-2 per cent. per annum.	.....	.....	No revision of assessment was made.
136	Jamalpur	Tax on holdings ...	House-tax at Rs. 7½ per cent. and latrine-tax at Rs. 3½ per cent.	2,795 0 0	.....	Due to assessment of villages in the additional area and partial revision of assessment of new and improved holdings, specially that of the East Indian Railway Company.
137	Bhagalpur	Ditto ...	House-tax at Rs. 7½ per cent., latrine-tax at Rs. 3 per cent., and water-rate at Rs. 7½ per cent. on holdings having house-connections, and Rs. 5 per cent. on other holdings. The holdings having annual valuation below Rs. 10 are not charged with latrine or water-rate.	239 2 4 (in house-tax). 90 1 8 in latrine-rate). 158 7 2 (in water-rate).	.....	Due to assessment of new and improved holdings.
138	Colgong	Tax on persons, with the exception of Government and Railway buildings, which are assessed on holdings.	According to circumstances and property. The Government and Railway buildings are assessed at Rs. 7½ per cent. on the valuation of holdings.	.....	15 0 0	Due to remissions granted. The general revision of assessment completed in February 1905 will come into force from 1905-06.
139	Purnea	Tax on holdings ...	House-tax at Rs. 7½ per cent. and latrine-rate at Rs. 3½ per cent.	371 0 0 (in house-tax). 147 0 0 (in latrine-rate).	.....	Due to assessment of new and improved holdings.
140	Kishanganj	Tax on persons ...	According to circumstances and property at 9 annas per cent. on the annual income.	.....	.....	
141	English Bazar	Ditto ...	Tax on persons at 12 annas per cent. and latrine-rate at Rs. 6 per cent. on the annual value of holdings.	1,750 14 6 (in tax on persons). 9 5 6 (in latrine-rate).	.....	There was a general revision of assessment made during 1904-1905, which will take effect from 1905-1906.
142	Old Malda	Ditto ...	According to circumstances and property at Re. 1¼ per cent. on the approximate income of the assessee, and at the rate of Rs. 6½ per cent. on the annual income of gardens.	20 12 6	.....	Due to partial revision made during the year.
143	Nawabganj	Ditto ...	Tax on persons at 12 annas per cent. on income. The Government buildings are assessed at Rs. 7-8 per cent. on the value of holdings.	.....	.....	No revision of assessment was made.
144	Deoghur	Rate on value of holdings in Wards II, III and IV.	At Rs. 6 per cent. on the annual value of holdings.	1,376 5 3	.....	Due to the revision of assessment made in 1903-04, and of assessment on new holdings.
		Tax on persons in Ward I.	According to circumstances and property.	15 6 0	.....	Due to assessment of new holdings.
		Latrine-rate ...	On annual value of holdings containing dwelling-houses.	640 2 1	.....	Due to increase in the assessment of holdings in Wards II, III and IV.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
				Rs. A. P.	Rs. A. P.	
145	Sahibganj	Rate on holdings ...	At Rs. 6 per cent. on the annual value of holdings.	2,002 0 0	.....	Due to general revision of assessment made during the year.
		Latrine-rate ...	At Rs. 3 per cent. on the annual value of holdings.	975 0 0	.....	
146	Dumka	Rate on holdings ...	House-tax at Rs. 7½ per cent. ...	963 13 6	.....	Last year the income was for thee quarters only.
		Latrine-rate ...	At Rs. 2½ per cent. ...	1,061 6 3	.....	Last year the income was for one quarter only hence the increase.
147	Cuttack	Tax on persons ...	Levied according to the circumstances and property of the assessees at the rate of 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of the Act.	Revision of assessment was taken in hand towards the latter part of the year in connection with introducing rate on holdings into the municipality from July 1905, but was not completed during the year.		
148	Jajpur	1. Tax on persons ... 2. Tax on holdings under Part IX. of the Municipal Act.	Levied according to the circumstances and property of the assessees at the rate of 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of Municipal Act, and latrine-tax at Re. 1-8 on the annual value of Rs. 25 of any holding.	.....	.....	
149	Kendrapara	Tax on persons ...	According to the circumstances and property of the assessees within the Municipality, section 85(*a*).	.....	.....	No revision was made.
		Public buildings are assessed on their annual value under section 89.	At 7½ per cent. on their annual value	.....	.....	
150	Balasore	Tax on persons ...	Levied according to the circumstances and property of the assessees within the municipality. 2. Latrine-tax is levied according to valuation of holdings at 6 pies per rupee. 3. Public buildings are taxed under section 89 of the Bengal Municipal Act.	.....	.....	No assessment was held during the year.
151	Puri	Tax on holdings ...	7½ per cent. on annual value	782	.....	
152	Hazaribagh	1. Tax on persons ...	According to circumstances and property 12 annas per cent. on annual income of the assessee.	.....	.....	No general revision of assessment made during the year.
		2. Latrine-tax ...	(*a*) Holdings the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum.	.....	.....	
			(*b*) Holdings the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum.	.....	.....	
			(*c*) Holdings the annual value of which is above Rs. 48, at Rs. 6¼ per cent. per annum.	.....	.....	
			(*d*) Holdings up to the valuation of Rs. 3 per annum at the rate of one anna per quarter and the holdings above Rs. 3 and less than Rs. 6 per annum at the rate of 2 annas per quarter.			
153	Chatra	Tax on persons according to their circumstances and property.	Re. 1½ per cent. per annum on one's known income within Municipality.	.....	.....	No revision was made during the year.
154	Giridih	Tax on persons according to their circumstances and property within the Municipality [section 85 (*a*).]	Re. 1 per cent. per annum	651 0 0	.....	General revision of assessment.
155	Ranchi	1. Rate on holdings...	7½ per cent. on annual value of holdings.	589 0 0	.....	The increase is due to assessment on new buildings.
		2. Latrine-rate ...	Rs. 6-4 per cent. on annual value ...	324 0 0	.....	
156	Lohardaga	Tax on persons according to their circumstances and property.	1 per cent. on annual income up to Rs. 1,200, and ½ per cent. on remainder of the income to the extent allowed by law.	59 0 0	.....	Due to general revision which took place during the year.
157	Daltonganj ...	1. Ditto ...	12 annas per cent. Government buildings are assessed at 6 per cent. on their annual value.	510 0 0	.....	Increase in income on account of general revision of assessment.
		2. Water-rate ...	5½ per cent. on the annual value of the holdings.	469 0 0	.....	The tax has been introduced from the 1st January 1905.

APPENDIX C—(*Revised*).—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
158	Purulia ...	1. Tax on persons according to their circumstances and property.	1 per cent. per annum on gross income.	Rs. A. P.	Rs. A. P. 602 0 0	Due to partial revision of assessment.
		2. Latrine-rate ...	5 per cent. on annual value ...	.....	27 0 0	Due to assessment made on some new holdings.
159	Jhalda	Tax on persons ...	1 per cent. per annum on gross income	11 0 0	.....	Due to partial revision of assessment.
160	Raghunathpur ...	1. Ditto ...	1 ditto ditto ...	58 0 0	.....	Ditto ditto.
		2. Latrine-rate ...	No fixed rate. But assessed according to the capabilities of the assessees and also to the amount of expenses which the Municipality is obliged to incur for the purpose of cleansing the latrine and other such places in their premises.	204 0 0	.....	
161	Chaibassa	1. Rate on holdings	Rs. 7½ per cent. on annual value of holdings.	72 1 10	.....	Ditto ditto.
		2. Latrine-rate ...	Rs. 3 per cent. on annual value of holdings.	12 2 8	.....	Ditto ditto.
			Tot ...	2,959 4 6	629 0 0	

APPENDIX D.

Statement showing the Demand, Collections, Remissions, and Outstanding Balance of each Municipality in Bengal on account of Municipal taxes for the year 1904-1905.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	21,120	1,02,360	1,23,480	7,513	84,424	91,937	89·8	4,232	1,482	5,714	5·5	25,829	
2	Kalna ...	435	12,307	12,742	355	11,784	12,139	98·6	77	439	516	4·2	87	
3	Katwa ...	9	7,764	7,773	9	7,583	7,592	97·8	...	176	176	2·2	5	
4	Dainhat ...	26	3,003	3,029	9	2,964	2,973	99·0	16	23	39	1·2	17	
5	Raniganj ...	623	17,799	18 422	437	17,378	17,815	100·09	...	104	104	0·5	503	
6	Asansol ...	*501	23,692	24,193	464	16,032	16,496	69·6	12	6,285	6,297	26·5	1,400	* Revised figure.
7	Suri ...	†33	9,241	9,274	16	9,150	9,166	99·18	1	66	67	0·7	41	† Ditto.
8	Bankura ...	1,706	11,183	12,889	735	10,255	10,990	98·2	432	45	477	4·2	1,422	
9	Vishnupur ...	153	5,968	6,131	141	5,891	6,032	101·07	13	71	84	1·4	5	
10	Sonamukhi ...	358	4,658	5,016	183	4,508	4,691	100·7	173	145	318	6·8	7	
11	Midnapore ...	‡3,026	39,404	42,430	1,857	36,671	38,558	97·8	233	997	1,290	3·2	2,582	‡ As subsequently worked out by the auditor.
12	Tamluk ...	...	5,963	5,963	...	5,957	5,957	99·9	...	6	6	0·1	...	
13	Ghatal ...	650	6,844	7,494	477	6,291	6,768	98·9	98	322	420	6·1	306	
14	Chandrakona ...	271	3,234	3,505	264	2,952	3,216	99·4	2	41	43	1·3	246	
15	Ramjibanpur	30	2,339	2,375	31	2,286	2,317	99·06	3	28	31	1·32	§27	§ Out of this amount Rs. 2 was collected on the 30th March 1905 and remitted to the Sub-Treasury on the following month leaving an outstanding balance of Rs. 25 only.
16	Khirpai ...	113	1,826	1,939	77	1,652	1,729	94·7	36	28	64	3·5	146	
17	Kharar ...	270	3,373	3,643	212	3,023	3,235	95·9	51	63	114	3·3	‖294	‖ Out of this amount Rs. 294, Rs. 16 was collected on the 31st March 1905 leaving Rs. 278 as actual outstanding balance.
18	Hooghly-Chinsura.	¶12,074	57,755	69,829	7,703	49,619	57,322	99·25	4,075	1,847	5,922	10·25	6,585	¶ The discrepancy of Rs. 8 was due to a mistake in the totals. The present figure has been adopted on the auditor's recommendation.
19	Serampore ...	12,025	55,483	67,508	5,094	47,718	52,812	95·2	3,462	1,003	4,465	8·04	10,231	
20	Uttarpara ...	3,863	14,941	18,804	2,566	12,446	15,012	100·5	32	51	83	0·5	3,709	
21	Baidyabati ...	190	20,557	20,747	174	20,450	20,624	100·32	16	74	90	0·43	33	
22	Bhadreswar ...	636	12,028	12,664	390	11,272	11,662	96·9	179	246	425	3·5	577	
23	Kotrung ...	**551	4,677	5,228	485	4,533	5,018	107·29	46	20	66	1·41	144	** The outstanding balance of 1903-1904 was erroneously shown as Rs. 71 but it was actually found to be Rs. 551.
24	Bansbaria ...	††277	4,112	4,389	171	3,580	3,751	91·2	46	373	419	10·1	219	†† The discrepancy of Re. 1 is due to Rs. 276 being erroneously shown as outstanding arrear of last year.
25	Howrah ...	12	5,021	5,033	12	4,933	4,945	98·48	...	88	88	1·75	...	
		‡‡64,804	5,45,614	6,10,418	26,558	5,07,259	5,33,817	97·8	32,193	19,869	52,062	9·5	24,539	‡‡ Rupees 214 have been struck off the arrear demand as recommended by the auditor.
26	Bally ...	§§18,986	29,835	48,821	11,987	25,594	37,581	125·9	4,151	2,696	6,847	22·9	4,393	§§ Includes Rs. 17,304 paid by the East Indian Railway Company in respect of their property at Lillooah.
27	Uluberia ...	340	3,498	3,838	222	2,782	3,004	85·8	15	25	40	1·14	794	
	Divisional Total	1,43,088	10,14,479	11,57,567	68,172	9,18,987	9,87,159	97·3	49,654	36,613	86,267	8·5	84,141	
	Presidency Division.													
28	Cossipore-Chitpur.	6,443	1,32,113	1,38,556	3,856	1,23,630	1,27,486	96·5	1,486	2,090	3,576	2·7	7,494	
29	Maniktala ...	1,573	71,829	73,402	837	69,296	70,133*	97·6	736	1,314	2,050	2·8	1,219	* The difference with Form III which is due to the collections on 31st March 1905 being remitted to the Bank on 1st April 1905 and not included in return II.
30	Baranagore ...	(a)1,064	40,408	41,472	916	39,310	40,226	99·5	100	631	731	1·8	515	(a) The difference of Re. 1 is due to correction of errors in the remission register since detected.
31	Kamarhati ...	357	17,017	17,374	243	16,240	16,483	96·9	70	215	285	1·6	606	
32	South Suburban	(b) 775	21,174	21,949	677	20,034	20,711	97·8	58	826	884	4·1	354	(b) The difference is due to the addition of Rs. 3 on account of discrepancy noticed on the last audit report.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collection.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
33	Tollyganj ...	1,831	14,709	16,540	1,266	12,709	13,975	95·0	556	111	667	4·5	1,898	
34	Garden Reach	81	53,204	53,285	81	52,339	52,420	98·5	...	844	844	1·6	21	
35	Rajpur ...	1,278	9,160	10,438	403	7,808	8,211	89·6	...	255	255	2·7	1,972	
36	Baruipur ...	...	5,961	5,961	...	5,873	5,873	98·5	...	82	82	1·4	6	
37	Jainagar ...	51	6,045	6,096	33	5,918	5,951	98·4	16	81	97	1·6	48	
38	SouthDum-Dum	...	13,149	13,149	...	12,898	(*c*)12,898	98·0	...	251	251	1·9	...	(*c*) The includes Rs. 45 collected on 10th March 1905, but credited on 1st April 1905 by the Treasury Officer as the amount was covered by an Allahabad Bank cheque.
39	North ditto ...	27	4,608	4,635	12	4,318	4,330	93·9	14	176	190	4·1	115	
40	South Barrackpore.	184	9,456	9,640	142	9,046	9,188	97·0	33	230	263	2·8	189	
41	Panihati ...	175	9,061	9,236	15	8,481	8,496	93·7	46	224	270	2·9	470	
42	Tittaghar ...	...	23,014	23,014	...	23,004	23,004	99·9	...	10	10	·04	...	
43	North Barrackpore.	586	13,201	13,787	491	12,163	12,654	95·8	88	546	634	4·8	499	
44	Garulia ...	...	10,184	10,184	...	10,184	10,184	100·0	...	...	...	...	...	
45	Barasat ...	188	11,642	11,830	172	11,297	11,469	98·5	15	114	129	1·1	232	
46	Naihati ...	94	12,312	12,406	38	12,091	12,129	98·5	57	179	236	1·9	41	
47	Halisahar ...	796	8,877	9,673	216	8,087	8,303	93·5	305	161	466	5·2	994	
48	Bhatpara ...	(*d*)307	22,281	22,588	171	21,986	22,157	99·4	134	258	392	1·7	39	(*d*) The outstanding balance shews in the last years account was due to the wrong posting of challans which has since been detected and rectified.
49	Goberdanga ...	73	3,909	3,982	53	3,680	3,733	95·4	20	86	106	2·7	143	
50	Basirhat ...	132	7,469	7,601	21	6,776	6,797	91·0	111	257	368	4·9	436	
51	Baduria ...	248	5,236	5,484	148	4,707	4,855	92·7	100	143	243	4·6	386	
52	Taki ...	204	2,530	2,734	14	2,303	2,317	91·6	64	102	166	6·5	251	
53	Budge-Budge...	675	21,032	21,707	423	20,462	20,885	99·3	132	180	312	1·5	510	
54	Krishnagar ...	1,079	38,255	39,334	735	36,355	37,090	96·9	111	931	1,042	2·7	1,202	
55	Santipur ...	133	31,450	31,583	123	30,986	(*e*)31,109	98·9	9	309	318	1·0	156	(*e*) The difference is due to the exclusion of Rs. 47 realized in March but credited in April 1905.
56	Ranaghat ...	281	11,784	12,065	160	11,297	11,457	97·2	31	107	138	1·2	470	
57	Nadia ...	14	10,617	10,631	10	9,942	9,952	93·7	...	425	425	4·0	254	
58	Kushtia ...	36	8,296	8,332	15	8,167	8,182	98·6	20	83	103	1·2	47	
59	Kumarkhali ...	58	5,594	5,652	39	5,477	5,516	98·6	19	90	109	1·9	27	
60	Meherpur ...	5	3,029	3,034	4	2,967	(*f*)2,971	98·08	1	49	50	1·6	13	(*f*) The difference is due to the exclusion of Rs. 16 realised in March 1904 but credited in April 1905.
61	Birnagar ...	136	3,027	3,163	130	2,872	3,002	99·1	3	31	34	1·1	127	
62	Chakdah ...	14	3,366	3,380	13	3,318	3,331	98·9	1	31	32	·9	17	
63	Berhampore ...	2,153	54,796	56,949	973	49,703	50,676	92·5	1,077	2,696	3,773	6·9	2,500	
64	Murshidabad...	372	12,892	13,264	333	12,056	(*g*)12,389	96·1	31	458	489	3·8	386	(*g*) The difference of Rs. 10 is due to adjustment of account.
65	Azimganj ...	233	13,750	13,983	187	13,555	13,742	99·9	22	100	122	·9	119	
66	Jangipur ...	1,728	10,595	12,323	1,635	9,939	11,574	109·2	70	269	339	3·2	410	
67	Kandi ...	...	8,967	8,967	...	8,839	8,839	98·5	...	128	128	1·4	...	
68	Jessore ...	27	18,865	18,892	26	18,644	18,670	98·9	1	191	192	1·02	30	
69	Kotchandpur	118	6,322	6,440	118	6,239	6,357	100·5	...	79	79	1·2	4	
70	Maheshpur ...	178	1,992	2,170	172	1,958	2,130	106·9	3	34	37	1·9	3	
71	Khulna ...	2	13,108	13,110	2	13,021	13,023	99·3	...	65	65	0·5	22	
72	Satkhira ...	424	7,008	7,432	253	6,694	6,947	99·1	142	54	196	2·8	289	
73	Debhatta ...	68	1,895	1,963	49	1,759	1,808	95·4	16	27	43	2·2	112	
	Divisional Total	24,201	8,15,189	8,39,390	15,205	7,78,428	7,93,633	97·3	5,698	15,523	21,221	2·6	24,536	
	Rajshahi Division.													
74	Rampur Boalia	2,926	29,650	32,576	1,570	27,073	28,643	96·6	975	276	1,251	4·2	2,682	
75	Nator ...	81	12,131	12,212	66	11,469	11,535	95·0	10	209	219	1·8	458	
76	Dinajpur ...	(*a*)216	33,186	33,402	196	32,920	33,116*	99·7	12	127	139	0·4	147	* Besides Rs. 597 were collected on account of penalties.
77	Jalpaiguri ...	313	19,513	19,826	313	18,982	19,295†	98·8	...	474	474	2·5	57	† Excludes Rs. 55 as penalty and Rs. 131 realized on 31st March 1905, but credited in April following.
78	Darjeeling ...	720	1,33,342	1,34,062	626	1,30,140	1,30,766	98·0	92	2,979	3,071	2·3	225	
79	Kurseong ...	89	17,467	17,556	80	16,344	16,424	94·0	9	1,123	1,132	6·4	...	
80	Rangpur ...	320	28,003	28,323	178	26,356	26,534‡	94·7	113	962	1,075	3·8	714	‡ Includes Rs. 208 realized in March, but could not be credited during that month.
81	Bogra ...	710	14,391	15,101	618	13,769	14,387	99·9	92	73	165	1·1	549	
82	Sherpur ...	72	6,119	6,191	71	6,053	6,124	100·0	...	21	21	0·3	46	
83	Pabna ...	1,555	23,286	24,841	991	21,165	22,156	95·1	368	490	858	3·6	1,827	Out of this amount Rs. 51-4 realized on 31st March 1905, but credited to the Treasury on 3rd April 1905.
84	Sirajganj		17,820	17,829	4	17,156	17,160	96·2	5	541	546	3·06	123	
	Divisional Total	7,011	3,34,908	3,41,919	4,713	3,21,427	3,26,140	97·4	1,676	7,275	8,951	2·7	6,828	

(*a*) Revised figures.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.	
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		
	Dacca Division.														
85	Dacca ...	1,119	1,58,810	1,59,929	1,027	1,56,150	1,57,177	98·9	92	2,204	2,296	1·4	456		
86	Narainganj ...	47	60,918	60,965	15	60,647	60,662	99·6	28	218	246	0·4	57		
87	Mymensingh ...	1,076	40,987	42,063	737	37,965	38,702	94·4	210	792	1,002	2·4	2,359	Penalty	Rs 165
88	Muktagacha ...	173	7,531	7,704	87	7,143	(*b*) 7,230	96·0	105	170	275	3·6	199	(*b*) As shown in this statement ...	7,230
														Deduct—Collection of 1904-05, remitted into Treasury in April 1905 ...	24
															7,206
														Add—Amount realised on 31st March 1904, but credited into the Treasury in April 1904 ...	1
														Add—Penalty ...	19
															7,226
89	Jamalpur ...	67	10,203	10,270	67	10,071	(*c*) 10,138	99·4	...	112	112	1·09	20	(*c*) Penalty ...	55
90	Sherpur ...	27	8,708	8,735	24	8,634	(*d*) 8,658	99·4	3	58	61	0·7	16	(*d*) Penalty ...	96
91	Kishorganj ...	...	6,663	6,663	...	6,627	(*e*) 6,627	99·4	...	36	36	0·5	...	(*e*) Penalty ...	1
92	Bazitpur ...	221	3,715	3,936	5	3,526	(*f*) 3,531	95·05	...	46	46	1·2	359	(*f*) As shown in this statement ...	3,531
														Deduct—Amount realised on 30th and 31st March 1905, but remitted into Treasury in April 1905 ...	74
															3,457
														Add—Amount realised on 29th to 31st March 1904, which was credited into Treasury in April 1904 ...	13
														Add—Penalty ...	15
															3,485
93	Netrakona ...	8	7,166	7,174	8	7,082	(*g*) 7,090	98·9	...	62	62	0·8	22	(*g*) Penalty ...	23
94	Tangail ...	942	9,090	10,032	716	8,227	(*h*) 8,943	98·3	29	47	76	0·8	1,013	(*h*) Penalty ...	71
95	Faridpur ...	339	14,078	14,417	249	13,075	13,324	94·6	90	238	328	2·3	765		
96	Madaripur ...	...	10,328	10,328	...	10,250	10,250	99·2	...	60	60	0·5	18		
97	Barisal ...	1,297	26,293	27,590	757	24,433	25,190	95·8	322	850	1,172	4·5	1,228		
98	Nalchiti ...	24	2,560	2,584	24	2,480	2,504	97·8	...	67	67	2·6	13		
99	Jhalakati ...	...	8,018	8,018	...	7,998	7,998	99·7	...	4	4	0·05	16		
100	Pirojpur ...	...	6,544	6,544	...	6,491	6,491	99·2	...	50	50	0·7	8		
101	Patuakhali ...	6	3,017	3,023	4	2,975	2,979	98·7	2	35	37	1·2	7		
	Divisional Total	5,346	3,84,629	3,89,975	3,720	3,73,774	3,77,494	98·1	881	5,049	5,930	1·5	6,551		

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Chittagong Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
102	Comilla ...	1,404	18,823	20,227	1,214	18,144	(*a*)19,358	102·8	82	97	179	·9	6,190	(*a*) This sum, together with Rs. 151 penalty, Rs. 1,674 tax on animals and vehicles, Rs. 251 tax on professions and trades, and Rs. 1,900 tolls on ferries, agrees with the amount shown in column 14 of Statement II.
103	Brahmanbaria	239	6,611	6,850	197	6,117	6,314	95·5	16	68	84	1·3	452	
104	Chandpur ...	130	9,829	9,959	138	9,637	9,775	99·4	1	98	99	1·0	85	
105	Noakhali ...	135	10,759	10,894	110	10,123	10,233	95·1	22	396	418	3·9	243	
106	Chittagong ...	175	20,693	20,868	163	20,185	20,348	98·3	12	487	499	2·4	21	
107	Cox's Bazar ...	100	2,002	2,102	45	1,937	1,982	99	55	35	90	4·5	30	
	Divisional Total	2,183	68,717	70,900	1,867	66,143	68,010	99	188	1,181	1,369	1·9	1,521	
	Patna Division.													
108	Patna	(*a*)11,381	1,40,514	1,51,895	7,610	1,31,832	(*b*)1,39,442	99·2	557	1,643	2,200	1·5	10,253	(*a*) Rs. 11 subsequently discovered on adjustment of account and added to Rs. 1,370, last balance shown. (*b*) *Add*—Penalty, Rs. 244. Total, Rs. 1,39,686.
109	Barh ...	244	7,344	7,588	207	7,084	(*c*)7,291	99·2	13	117	130	1·77	177	(*c*) Excludes Rs. 121 on account of miscellaneous receipts and penalties.
110	Bihar ...	2,128	28,755	30,883	1,113	26,396	(*d*)27,509	95·6	...	1,314	1,314	4·5	2,060	(*d*) As shown in this statement ... Rs. 27,509 *Add*—Penalty ... 466 Total ... 27,975
111	Dinapore ...	583	18,828	19,711	630	16,985	(*e*)17,615	93·5	12	165	177	0·94	1,919	(*e*) Excludes Rs. 48 on account of penalties.
112	Gaya ...	1,282	84,467	85,749	261	83,267	(*f*)83,528	98·8	129	105	234	·2	1,987	(*f*) As shown in this statement ... Rs. 83,528 *Add*—Amount of penalty ... 669 Total as shown in column 5 of Form II ... 84,197
113	Tikari ...	116	6,265	6,381	115	6,158	(*g*)6,273	100·1	1	2	3	·05	105	(*g*) As shown in this statement ... 6,273 *Add*—Amount on account of warrant fee ... 92 Total ... 6,365
114	Daudnagar ...	5	3,620	3,625	5	3,039	(*h*)3,044	84·1	...	34	34	·9	547	(*h*) As shown in this statement ... 3,044 *Add*—Amount of penalties ... 10 Total .. 3,054
115	Arrah ...	(*i*)4,559	45,439	49,998	1,745	35,866	(*j*)37,611	82·8	683	2,941	3,624	7·9	8,763	(*i*) The increase of Rs. 50 is due to the bills found in excess at the time of last audit. (*j*) As shown in this statement ... Rs. 37,611 *Deduct*—Amount realized in March 1905, but credited into Treasury in April 1905 ... 2,210 35,401 *Add*—Amount realized in March 1904, but remitted into Treasury in April 1904 ... 958 *Add*—Penalty ... 145 Total ... 36,504 The difference of one rupee is owing to the omission of fractions.
116	Jagadispur ...	...	5,111	5,111	...	5,057	(*k*)5,057	98·9	...	54	54	1·05	...	(*k*) As shown in this statement ... Rs. 5,057 *Add*—Penalty ... 17 Total amount shown in column 5 of Form II ... 5,074

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
117	Buxar ...	367	8,469	8,836	365	8,008	(*a*)8,373	98·9	2	89	91	1·07	372	(*a*) As shown in this statement ... 8,373 *Deduct*—Amount collected in March 1905 and remitted into Treasury in April 1905 ... ... 187 8,186 *Add*—Amount realized on March 1904, but credited into Treasury in April 1904 ... 145 *Add*—Penalty ... 23 Total ... 8,354 The difference of one rupee between this figure and that shown in column 14 of Form II is the result of annas and pies.
118	Dumraon ...	6	7,639	7,645	5	7,520	(*b*)7,525	98·5	1	54	55	·73	65	(*b*) As shown in this statement ... 7,525 *Add*—Collection of March 1904 taken into Treasury in April 1904 ... 81 Total ... 7,606 *Deduct*—Collection of March 1905 taken into Treasury in April 1905 442 7,164 *Add*—Penalty ... 1 Total as shown in column 14 of Form II ... 7,165
119	Bhabhua ...	...	2,543	2,543	...	2,538	(*c*)2,538	99·8	...	5	5	·19	...	(*c*) As shown in this statement ... 2,538 *Add*—Amount realized in March 1904, but credited into Treasury in April 1904 ... 68 *Add*—Penalty ... 13 Total ... 2,619 *Deduct*—Amount realized in March 1905, but credited in April 1905 ... 40 Amount shown in column 14 of Form II ... 2,579
120	Sasaram ...	11	7,823	7,834	10	7,520	(*d*)7,530	96·2	1	129	130	1·65	174	(*d*) As shown in this statement ... 7,530 *Add*—Amount realized in March 1904, but paid into Treasury in April 1904 ... 16 *Add*—Penalty ... 116 7,662 *Deduct*—Amount realized in March 1905, but paid into Treasury in April 1905 ... 191 Amount shown in column 14 of Form II ... 7,471
121	Chapra ...	6,526	36,442	42,968	5,447	32,409	(*e*)37,856	103·8	172	225	397	1·08	4,715	(*e*) Excludes Rs. 165 on account of miscellaneous receipts and penalties.
122	Revelganj ...	1,141	8,847	9,988	501	7,892	(*f*)8,393	94·9	54	21	75	·8	1,520	(*f*) Excludes Rs. 31 on account of miscellaneous receipts and penalties.
123	Siwan ...	663	8,531	9,194	651	8,275	(*g*)8,926	104·6	12	53	65	·7	203	(*g*) Excludes Rs. 49 on account of miscellaneous receipts and penalties.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
124	Mohari ...	(*a*)18	9,848	9,866	14	9,792	(*b*)9,806	99·5	4	56	60	·6	...	(*a*) In the statement for 1903-04, the balance outstanding at the end of the year was shown to be Rs. 15, but after audit by the Local Auditor it was found to be Rs. 18. The latter amount has accordingly been shown in column 3. (*b*) As shown in this statement ... Rs. 9,806 *Deduct*—Amount collected, but not credited in 1904-1905 ... ... 275 Balance ... 9,531 *Add*—Amount collected in 1903-1904, but credited in 1904-1905 ... ... 356 Penalties ... ... 15 Total as shown in column 14 of Form II ... 9,90
125	Bettiah ...	39	16,015	16,054	39	15,959	(*c*)15,998	99·9	...	25	25	·15	31	(*c*) As shown in this statement ... 15,99 *Add*—Amount collected in 1903-1904, but credited in 1904-1905 ... 27 Total ... 16,025 *Deduct*—Amount realized on 31st March 1905, but credited into Treasury in 1905-1906 ... ... 6 16,019 *Add*—Penalty ... 160 Total as shown in column 14 of Form II ... 16,179
126	Muzaffarpur ...	2,376	64,113	66,489	1,949	60,557	(*d*)62,506	97·5	245	580	825	1·3	3,158	(*d*) Excludes Rs. 96 on account of miscellaneous receipts and penalties.
127	Hajipur ...	59	10,352	10,411	57	9,942	(*e*)9,999	96·6	2	194	196	1·96	215	(*e*) Excludes Rs. 111 on account of miscellaneous receipts and penalties.
128	Lalganj ...	203	5,234	5,437	203	5,212	(*f*)5,415	103·4	...	21	21	·4	1	(*f*) As shown in this statement ... Rs. 5,415 *Add*—Amount collected in 1903-1904, but remitted into Treasury ... 283 5,698 *Deduct*—Amount realized on 31st March 1905, but remitted into Treasury in April 1905 ... ... 41 Balance ... 5,657 *Add*—Penalties ... 88 Total as shown in column 14 of Form II ... 5,745

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division —*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
129	Sitamarhi ...	...	7,633	7,633	...	7,620	(*a*)7,620	99·8	...	13	13	·17	...	(*a*) As shown in this statement ... Rs. 7,620 *Add*—Amount realized during 1903-1904, but credited in 1904-1905 ... 9 *Add*—Discrepancy pointed out by Local Auditor ... 1 7,630 *Deduct*—Amounts realized in 1903-1904 and 1904-1905, but credited in 1905-1906 ... 40 Balance ... 7,590 *Add*—Penalties ... 65 Total as shown in column 14 of Form II ... 7,655
130	Darbhanga ...	(*b*)1,029	44,236	45,265	813	41,351	(*c*)42,164	95·3	216	1,117	1,333	3·01	1,767	(*b*) In the last year's statement the outstanding balance was shown to be Rs. 1,187, but this was incorrect. There was a mistake in the collection statement of Ward II ( ) which was detected at the time of the last audit. Hence the balance has been reduced to Rs. 1,029. (*c*) As shown in this statement ... Rs. 42,164 *Add*—Penalties as per column 13 of Form II ... ... 405 Total ... 42,569 The difference of Rs. 29 is due to the collection of the last day of the year being remitted on the following day, *i.e.*, the first day of the next year.
131	Madhubani ...	...	8,453	8,453	...	8,333	(*d*)8,333	98·5	...	84	84	·9	6	(*d*) Excludes Rs. 32 on account of penalties.
132	Rosera ...	...	4,009	4,009	...	3,987	(*e*)3,987	99·4	...	22	22	·5	...	(*e*) Total collection as shown in this statement ... Rs. 3,987 *Deduct*—Collection of 1904-1905 remitted in April 1905 ... ... 35 Total ... 3,952 *Add*—Penalty ... 17 *Add*—Collection of 1903-1904 remitted in April 1904 ... ... 5 Total ... 3,974
133	Samastipur ...	74	5,817	5,891	31	5,523	(*f*)5,554	95·5		209	213	3·6	124	(*f*) Total realization as per column 8 ... ... 5,554 *Deduct*—Amount realized on 31st March 1905, but credited on 5th April 1905, and taken in Treasury account for 1905-1906 ... ... 37 Balance ... 5,517 *Add*— (1) Realization for 1903-1904 remitted to Treasury on 1st April 1904, and shown in Form II for 1904-1905 30 (2) Penalties ... 30 Total ... 5,577
	Divisional Total ...	38,110	5,96,347	6,29,457	21,771	5,58,122	5,79,893	97·2	2,108	9,272	11,380	1·9	38,182	

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Bhagalpur Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
134	Monghyr ...	5,210	48,129	53,339	2,537	41,702	44,239	91·91	1,470	1,889	3,359	6·9	5,741	
135	Jamalpur ...	2,708	25,237	27,945	1,940	22,556	24,496	97·06	407	371	778	3·0	2,671	
136	Bhagalpur ...	39,483*	99,253	1,38,736	17,145	86,635	1,03,780	104·56	3,000	1,856	4,856	4·8	30,100	* The difference of Rs. 2 from last year's figures was due to a mistake detected after submission of the appendix.
137	Colgong ...	25	4,472	4,497	21	3,985	4,006	89·57	4	145	149	3·3	342	
138	Purnea ...	368	23,132	23,500	345	22,486	22,831	98·69	23	490	513	2·2	156	
139	Kishanganj ...	70	5,122	5,192	62	4,772	4,834†	96·32	8	314	322	6·3	36	† Including Rs. 54 realized in March 1905, but credited during April 1905.
140	English Bazar	115	13,122	13,237	115	12,771	12,886	98·2	...	100	100	0·7	251	
141	Old Malda ...	175	2,410	2,585	138	2,247	2,385	98·9	26	27	53	2·2	147	
142	Nawabganj ...	2,439	6,199	8,638	1,669	3,721	5,390	86·9	45	58	103	1·6	3,145	
143	Deoghur ...	441	12,515	12,559	44	12,421	12,465	99·6	...	94	94	0·7	...	‡ The difference of Rs. 27 was due to a mistake made last year in exempting Mission Orphanage, Zanana Hospital and Leper Asylum from payment of latrine-tax, which was since realized.
144	Sahibganj ...	...	17,751	17,751	...	12,788	12,788§	72·0	...	165	165	0·9	4,798	§ Difference of Rs. 47 due to collection made on 31st March being credited in April 1905.
145	Dumka ...	1	7,073	7,074	1	7,045	7,046	99·6	...	28	28	0·39	...	
	Divisional Total	50,638	2,64,415	3,15,053	24,017	2,33,129	2,57,146	97·2	4,983	5,537	10,520	3·9	47,387	
	Orissa Division.													
146	Cuttack ...	...	49,835	49,835	...	48,227	48,227	96·77	...	1,608	1,608	3·23	...	Penalty Rs. 292 (*vide* Circular No. 42T.—M., dated 4th June 1903). The collection together with the remission is cent. per cent.
147	Jajpur ...	95	5,257	5,352	48	5,050	5,098*	96·9	6	45	51	·9	203	Rs. *Total tax realized 4,927 Cart registration fees 171 — 5,098 Warrant fee ... 40 — Total as per Form II 5,138
148	Kendrapara ...	...	8,272	8,272	...	8,221	8,221	99·5	...	35	35	·4	16	Total collection as per column 8 8,221 Penalties (*vide* column 5 (13) of Form II ... ... 158 — Total receipts as shown in column 5(14) of Form II 8,379
149	Balasore ...	154	15,445	15,599	154	14,709	14,863	96·2	...	279	279	1·8	457	
150	Puri ...	837†	30,574	31,461	835	28,441	29,276§	95·7	51	408	459	1·5	1,726	†The difference of Rs. 697 from the closing balance shown in column 14 of Appendix D for 1903-04 is due to the revised figures supplied this year by the Magistrate of Puri.
	Divisional Total	1,136	1,09,383	1,10,519	1,037	1,04,648	1,05,685	96·6	57	2,375	2,432	2·2	2,402	
	Chota Nagpur Division.													
151	Hazaribagh ...	56	11,706	11,762	38	11,561	11,599	99·08	17	85	102	·8	61	The difference between these figures and the balances shown in the preceding year's statement is due to subsequent corrections.
152	Chatra ...	358	3,740	4,098	246	3,623	3,869	103·45	107	84	191	5·10	38	
153	Giridih ...	329	3,685	4,014	263	3,257	3,520	95·52	20	69	89	2·41	405	
154	Ranchi ...	3,783	23,431	27,214	1,212	22,628	* 23,840	101·8	1,387	152	1,539	6·5	1,835	
155	Lohardaga ...	370	2,457	2,827	233	2,091	† 2,224	94·6	121	95	216	8·8	287	Rs. Outstanding balance 287 Add excess collection 1 — Total actual balances 288
156	Daltonganj ...	75	6,853	6,928	75	6,741	‡ 6,816	99·46	...	31	31	·45	81	
157	Purulia ...	4,598	16,339	20,957	2,898	15,040	§ 17,938	109·45	863	294	1,157	(*a*)7·06	1,892	(*a*) This figure relates to remissions of the taxes of several years back which ought to have been sanctioned in previous years, but were neglected till the year under report.
158	Jhalda ...	230	2,134	2,364	201	1,964	2,165	101·45	9	6	15	·7	184	
159	Raghunathpur	271	1,927	2,198	237	1,730	‖ 1,967	102·07	20	40	60	3·1	171	
160	Chaibassa ...	462	8,088	8,490	243	7,596	(*b*)7,839	96·9	3	5	8	·1	643	(*b*) This does not include Rs. 28-8 shown in columns 5—13 of Form II on account of penalties —*vide* Government letter No. 42T.—M., dated 4th May 1903.
	Divisional Total	10,472	80,410	90,882	5,646	76,231	81,877	101·82	2,547	861	3,408	4·23	5,597	
	Provincial Grand Total	2,77,185	36,68,477	39,45,662	1,46,148	34,30,889	35,77,037	97·5	67,792	83,686	1,51,478	4·1	2,17,145	
	Provincial Grand Total for 1903-04 ...	3,44,302	35,26,552	38,70,854	2,03,517	32,76,437	34,79,954	98·6	49,172	66,587	1,25,759	3·5	2,65,163	

	* Ranchi.	† Lohardaga.	‡ Daltonganj.	§ Purulia.	‖ Raghunathpur.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collected during the year, as shown in column 8	23,840	2,324	6,816	17,938	1,967
Add—					
Amount collected in 1903-1904, but were credited in the Treasury in 1904-1905 ...	39	83	...	491	271
Tax on professions and trades	...	...	...	...	44
	23,879	2,407	6,816	18,429	2,282
Deduct—					
Amount collected, but not credited in the Treasury in 1904-1905 ...	119	123	...	20	238
* Balance ...	23,760	2,285	6,816	18,409	2,044
Add—Penalties realized during the year	452	33	99	609	48
Total ...	24,212	2,318	6,915	19,018	2,092

APPENDIX E.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	235	...	...	4,962	...	...	...	4,962	240	...	180	...	...	500	...	500	920
2	Kalna	...	...	...	...	...	...	...	...	120†	...	...	...	...	186	...	186	306
3	Katwa	...	...	...	...	...	...	...	...	...	108	...	60	75	105	60	240	408
4	Dainhat	...	...	...	...	...	...	...	...	...	120	...	...	...	...	...	...	120
5	Raniganj	...	...	...	...	...	...	...	...	72	144	...	...	126	411	36	563	779
6	Asansol	...	...	...	...	...	...	...	...	...	109	...	...	...	391	...	391	500
7	Suri	...	...	...	...	...	...	...	...	60	...	121	120	...	118	...	118	419
8	Bankura	...	...	...	...	...	...	...	...	18	...	84	...	348	123	...	471	573
9	Vishnupur	...	...	...	...	...	...	...	...	72	194	...	...	282	134	77	493	759
10	Sonamukhi	...	...	...	...	...	...	...	...	4	324	60	...	144	191	...	335	723
11	Midnapore	...	...	...	679	...	...	...	679	43	...	...	...	240	580	126	946	989
12	Tamluk	...	...	...	...	...	...	...	...	...	48	...	48	84	126	120	330	426
13	Ghatal	...	...	...	...	...	...	...	...	...	480	...	...	72	266	72	410	590
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	...	...	96	...	...	235	72	307	403
16	Khirpai	...	...	...	...	...	...	...	...	...	...	88	...	...	132	...	132	220
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	...	...	120	...	193	373	114	680	800
19	Serampore	...	...	...	...	...	...	...	...	86	...	...	852	193	276	222	691	1,629
20	Uttarpara	...	...	...	...	...	...	...	...	72	...	180	...	119	81	...	200	452
21	Baidyabati	...	...	...	...	...	...	...	...	168	...	...	...	227	155	80	462	630
22	Bhadreswar ...	...	...	...	...	...	...	...	...	48	360	...	...	...	431	8	439	847
23	Kotrung	...	...	...	...	...	...	...	...	...	...	115	...	115	...	...	115	230
24	Bansbaria	...	...	...	...	...	...	...	...	...	121	...	...	...	200	...	200	321
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	94	97	123	314	446
26	Howrah	282	...	...	...	...	...	...	...	330	145	120	...	186	1,834	764	2,784	3,379
27	Bally	60	...	...	...	...	...	...	...	228	741	480	156	...	483	216	699	2,304
28	Uluberia	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Divisional Total ...	597	...	...	4,962	679	...	...	5,641	1,561	3,242	1,644	1,284	2,558	7,850	2,132	12,540	20,271
	Presidency Division.																	
29	Cossipore-Chitpur ...	150*	...	...	...	...	...	...	...	...	...	...	...	252	1,070	252	1,574	1,574
30	Maniktala ...	105*	...	...	...	...	...	...	...	...	300	...	...	264	372	216	852	1,152
31	Baranagore ...	78	...	...	...	...	...	...	...	...	...	...	...	252	258	156	666	666
32	Kamarhati ...	52*	...	...	...	...	...	...	...	...	...	...	...	190	12	60	262	262
33	South Suburban ...	35*	...	...	...	...	...	...	...	12	144	...	...	...	432	...	432	588
34	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	...	...	...	233	...	233	233
35	Garden Reach ...	45	...	...	...	...	...	...	...	36	...	...	...	...	462	...	462	498
36	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	48	131	72	251	251
37	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	148	...	148	148
38	Jainagar ...	...	...	...	...	...	...	...	...	...	...	...	...	48	135	...	183	183
39	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	270	...	270	270
40	North ditto ...	15	...	...	...	...	...	...	...	...	...	...	...	...	212	...	212	212
41	South Barrackpore...	18	...	...	...	...	...	...	...	...	...	...	...	...	186	...	186	186
42	Panihati ...	21	...	...	...	...	...	...	...	...	...	...	...	203	156	...	359	359
43	Tittaghar ...	36*	...	...	...	...	...	...	...	...	...	...	...	...	172	...	172	172
44	North Barrackpore...	24	...	...	...	...	...	...	...	132	...	120	...	...	355	24	379	631
45	Garulia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	...	192	192
46	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	120	348	348
47	Naihati ...	28	...	...	...	...	...	...	...	...	...	...	...	...	264*	...	264	264
48	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	162	36	198	198
49	Bhatpara ...	42	...	...	...	...	...	...	...	...	...	...	...	...	207	96	303	303
50	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	94	...	94	94
51	Basirhat ...	...	...	...	...	...	...	...	...	...	...	...	...	90	210	136	436	436
52	Baduria ...	...	...	...	...	...	...	...	...	...	...	...	...	24	198	36	258	258
53	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	60	174	174
54	Budge-Budge ...	32	...	...	...	...	...	...	...	48	...	240	...	...	392	63	455	745
55	Krishnagar ...	...	...	...	...	...	...	...	...	(c) 72	...	...	...	286	264	246	796	868
56	Santipur ...	...	...	...	6,229	...	...	...	6,229	...	...	120	180	48	578	90	716	1,016
57	Ranaghat ...	...	...	...	...	...	...	...	...	(d)24	...	...	...	84	138	120	342	366
58	Nadia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	96	300	300
59	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	132	48	180	180
60	Kumarkhali ...	...	...	...	...	...	...	...	...	...	...	...	...	60	60	60	180	180
61	Meherpur ...	...	...	...	...	...	...	...	...	(d)24	...	...	...	96	24	49	169	193
62	Birnagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
63	Chakdah ...	...	...	...	...	...	...	...	...	24	...	...	...	93	108	...	201	225
64	Berhampore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	559	...	559	559
65	Murshidabad ...	...	...	...	...	...	...	...	...	144	...	...	...	48	316	63	427	571
66	Azimganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	269	36	305	305

* Represents rents and taxes on the school-house and cost of
† Paid to two Sanskrit *tôls*.
‡ Excludes Rs. 60 shown under Libraries in Form III.
§ Excludes expenditure for Collegiate School and Law Depart
‖ Excludes Rs. 60 for Library.
¶ Excludes Rs. 12 for Libraries.
** Excludes Rs. 60 paid to the Hooghly Public Library.
†† Excludes Rs. 200 paid for the *Dai* class opened at the Local
‡‡ Besides Rs. 300 were paid to European Schools.
§§ Excludes Rs. 175 for Libraries.
(*a*) Not shown in the Educational Department
(*b*) Excludes Rs. 48 shown in Form III paid
(*c*) Contribution to *tôls*.
(*d*) Contribution to Public Libraries.

* Difference as per Educational Department Returns is due to payments made by the Municipalities.

DIX E.

Municipalities in Bengal during the year 1904-1905.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payments to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	835*	42	877	...	...	100	...	212	...	1,189	7,306	777	1·1
...	...	...	...	...	24	24	...	20	...	...	...	100	144	450	330	2·0
...	...	...	...	...	...	...	...	...	...	...	...	20	20	428	260	3·8
...	...	...	...	...	...	...	...	...	...	160	...	...	160	280	180	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	779	563	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	500	391	2·7
...	...	...	...	...	...	...	...	...	...	82	...	33	115‡	534	233	2·7
...	...	...	...	...	18	18	...	6	...	...	...	...	24	597	495	4·6
...	...	...	...	...	14	14	...	...	...	...	...	...	14	773	507	6·6
...	...	...	...	...	7	7	...	...	...	34	...	...	41	764	376	7·2
...	...	...	...	210	44	254	...	...	...	...	...	...	254	1,922§	990	2·06
...	...	...	...	...	...	...	...	30	...	...	...	...	30	456	360	5·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	390	410	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570‖	306	6·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	403	307	9·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	220¶	132	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	800**	680	1·5
...	...	...	...	...	...	...	...	...	...	50	...	...	50	1,979††	741	1·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	452	209	1·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	630	462	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	847	439	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	230	115	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	321	200	2·6
...	...	...	...	...	...	...	...	...	...	5	...	36	41	487	355	7·6
123	...	449	572	...	52	52	...	...	...	62	...	...	114	4,347‡‡	3,303	1·2
46	...	...	46	...	10	10	...	...	...	145	...	...	155	2,565§§	960	3·1
...	...	...	...	...	...	...	...	...	...	108	...	...	108	128	128	3·8
169	...	449	618	1,045	211	1,256	...	56	100	646	212	189	2,459	29,586	14,408	2·1
...	...	(a)120	120	...	173	173	...	...	...	43	...	19	235	2,079	1,959	1·8
...	...	...	...	...	145	145	...	...	...	...	...	...	145	1,402	1,102	2·05
...	...	...	...	...	18	18	...	6	...	78	...	...	102	846	846	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)294	294	3·3
...	...	...	...	...	21	21	...	...	...	...	...	...	21	644	488	2·5
...	...	...	...	...	53	53	...	21	...	...	...	...	74	327	327	2·3
...	...	...	...	200	54	254	...	...	...	...	...	...	254	797	581	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	251	251	3·7
...	...	...	...	...	6	6	...	6	...	...	...	...	12	160	160	3·1
...	...	...	...	...	...	...	...	9	...	...	...	...	9	192	192	2·7
...	...	...	...	...	3	3	...	...	...	...	...	...	3	300	300	3·1
...	...	...	...	...	...	...	...	13	...	...	...	...	13	240	240	5·7
...	...	...	...	...	38	38	...	...	...	...	...	...	38	242	242	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	380	380	5·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	208	208	1·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	655	403	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	192	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	348	348	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	292	292	3·1
...	...	...	...	...	...	...	...	30	...	...	...	...	30	248	248	4·07
...	...	(a) 60	60	...	129	129	...	45	...	24	...	...	198	603	543	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	94	94	2·4
...	...	...	...	...	...	...	...	...	...	10	...	...	10	446	446	7·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	258	258	5·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	7·6
...	...	...	...	...	42	42	...	...	...	...	...	...	42	817	529	2·9
...	...	...	...	...	...	...	...	...	...	28	...	...	28	896	824	2·3
...	...	...	...	...	...	...	...	...	...	...	...	34	34	7,279	750	1·9
...	...	...	...	...	...	...	...	...	...	...	...	2	2	368	344	4·03
...	...	...	...	...	5	5	...	...	...	...	...	...	5	305	305	2·8
...	...	...	...	...	20	20	...	...	...	...	...	...	20	200	200	2·09
...	...	...	...	...	...	...	...	...	...	...	...	...	...	180	180	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	193	169	3·9
...	...	...	...	...	12	12	...	...	...	84	...	...	96	96	96	2·02
...	...	...	...	...	21	21	...	...	...	...	...	...	21	246	222	6·4
...	...	...	...	...	41	41	...	...	...	...	...	...	41	600	600	2·2
...	...	...	...	7	44	51	...	...	...	...	...	...	51	622	471	3·1
...	...	...	...	...	104	104	...	81	...	...	...	...	185	490	490	3·1

furniture.

ment.

Hospital.

Returns.
on account of libraries.

on 31st March 1905 being credited to the accounts of that Department on the 1st April 1905.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools (including schools managed by Joint Committees).	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67	Jangipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	200	150	350	350
68	Kandi ...	...	...	...	...	...	...	...	...	30	...	...	...	170	171	36	377	407
69	Jessore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	72	276	276
70	Kotchandpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	48	240	240
71	Maheshpur ...	...	...	...	...	...	...	...	...	44	...	...	...	...	36	30	66	110
72	Khulna ...	...	...	...	...	...	...	421	421	...	...	...	...	..	296	...	296	296
73	Satkhira ...	...	...	...	...	...	...	...	...	...	...	...	...	78	120	24	222	222
74	Debhata ...	...	...	...	...	...	...	...	...	...	...	...	...	96	36	24	156	156
	Divisional Total ...	728	...	...	6,229	...	...	421	6,650	590	444	480	180	2,430	10,572	2,519	15,527	17,215
	Rajshahi Division.																	
75	Rampur Boalia ...	150	...	...	...	...	...	...	...	...	...	...	...	...	768‡	72	840	840
76	Nator	...	...	...	...	...	...	...	...	...	...	...	...	125	163	...	288	288
77	Dinajpur	13	...	...	...	19*	...	347†	366	...	...	...	60	...	239	...	233	293
78	Jalpaiguri	...	...	...	...	...	...	...	...	...	...	...	300	...	372	...	372	672
79	Darjeeling	...	...	...	...	...	...	...	...	110	...	...	...	...	1,200	...	1,200	1,310
80	Kurseong	...	...	...	...	...	...	...	...	...	...	110	...	...	286	...	286	396
81	Rangpur	...	...	...	...	...	...	...	...	...	...	...	...	...	514	432	946	946
82	Bogra	...	...	...	...	2,221	...	178	2,399	...	...	...	50	96	48	60	204	254
83	Sherpur	...	...	...	...	...	...	228	228	...	...	...	...	96	...	...	96	96
84	Patna	...	...	...	...	...	...	...	...	87	...	...	144	...	39	145	537	768
85	Sirajganj	...	...	...	...	...	...	...	...	30	90	84	...	228	226	177	631	835
	Divisional Total ...	163	...	...	...	2,240	...	753	2,993	227	90	194	554	545	4,202	886	5,633	6,698
	Dacca Division.																	
86	Dacca ...	515	...	...	...	...	...	...	...	...	...	...	...	450	1,673	381	2,504	2,504
87	Narainganj ...	...	...	...	...	...	...	...	...	...	300	...	...	227	102	303	632	932
88	Mymensingh ...	...	...	...	...	...	...	...	...	120	120	...	...	144	135	55	334	574
89	Muktagacha ...	...	...	...	...	...	...	...	...	...	...	...	...	96	53	...	149	149
90	Jamalpur ...	...	...	...	...	...	...	...	...	...	...	...	...	142	100	107	349	349
91	Sherpur ...	...	...	...	...	...	...	...	...	...	...	...	...	80	80	69	229	229
92	Kishorganj ...	...	...	...	...	...	...	...	...	...	...	144	...	...	90	...	90	234
93	Bazitpur ...	...	...	...	...	...	...	...	...	...	...	...	...	42	36	30	108	108
94	Netrakona ...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	175	354	354
95	Tangail ...	...	...	...	...	...	...	...	...	...	...	...	...	72	139	72	283	283
96	Faridpur ...	...	...	...	...	...	...	...	...	...	...	...	26	...	136	88	224	250
97	Madaripur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	336	36	372	372
98	Barisal ...	...	...	...	...	...	...	...	...	...	...	...	120	80	443	...	523	643
99	Nalchiti ...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	60	60
100	Jhalokati ...	...	...	...	...	...	...	300	300	...	...	...	...	...	...	...	...	...
101	Pirojpur ...	...	...	...	...	...	...	...	...	...	...	...	...	143	157	...	300	300
102	Patuakhali ...	...	...	...	...	...	...	...	...	...	...	...	...	...	142	...	142	142
	Divisional Total ...	515	...	...	...	...	...	300	300	120	420	144	146	1,476	3,861	1,316	6,653	7,483
	Chittagong Division.																	
103	Comilla	...	...	...	...	...	...	...	...	...	...	...	48	360	142	...	502	550
104	Brahmanbaria ...	...	...	...	...	...	...	...	...	...	...	...	120	78	222	60	360	480
105	Chandpur	...	...	...	...	...	...	...	...	...	...	...	...	208	189	99	496	496
106	Noakhali	...	...	...	...	...	...	...	...	...	...	...	...	...	36	144	180	180
107	Chittagong	...	...	...	...	...	...	...	...	370	7,284	...	...	96	680	...	776	8,430
108	Cox's Bazar	...	...	...	...	...	...	...	...	...	...	144	...	...	204	156	360	504
	Divisional Total ...	...	...	...	...	...	...	...	...	370	7,284	144	168	742	1,473	459	2,674	10,640

(*a*) Difference of Re. 1 with Form III
(*b*) Excludes Rs. 12 shown in Form
* Excludes Rs. 1,500, being the fee
† Excludes Rs. 156, being the fee
‡ This includes Rs. 33 paid in aid
§ Excludes Rs. 60 paid as subscrip
‖ Excludes Rs. 36 paid as subscrip
¶ Excludes Rs. 180 paid as contrib
** Excludes Rs. 120 paid as contrib
†† Excludes Rs. 14 on account of the
‡‡ Excludes Rs. 287 paid as subscrip
§§ Excludes Rs. 200 as subscription

DIX E—*continued.*

Municipalities in Bengal during the year 1904-1905.

SCHOLARSHIPS HELD IN				MISCELLANEOUS.											
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes, and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	60	60	...	...	...	...	...	...	60	410	410	3·1
...	...	...	...	...	8	8	...	...	...	...	...	...	8	415	385	5·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	276	276	1·8
...	...	...	...	...	35	35	...	...	...	...	...	...	35	275	275	3·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(a)110	66	1·8
...	...	...	...	...	54	54	...	...	...	40	...	33	127	(b)844	844	7·8
...	...	...	...	...	...	...	...	...	...	12	...	...	12	234	234	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	156	156	7·1
...	...	180	180	207	1,086	1,293	...	211	...	319	...	88	1,911	26,684	18,374	3·3
6	...	...	6	...	30	30	...	...	...	...	...	2	32	1,028§	1,028	4·2
...	...	...	...	...	46	46	...	...	...	...	...	2	48	336‖	336	3·7
...	...	...	...	147	626	773	...	...	...	...	...	...	773	1,445	1,219	4·1
...	...	...	...	...	30	30	...	...	...	61	...	...	91	763	463	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,310¶	1,200	1·0
...	...	...	...	...	...	...	...	...	...	...	...	8	8	404	294	2·9
...	...	...	...	...	97	97	...	6	...	...	...	...	103	1,049**	1,049	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,653††	382	3·4
...	...	...	...	...	327	327	...	...	...	...	...	1	328	652	652	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	768‡‡	537	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	835§§	631	4·1
6	...	...	6	147	1,156	1,303	...	6	...	61	...	13	1,383	11,243	7,791	2·3
...	...	...	...	...	...	...	...	59	...	15	...	32	106	3,125	3,125	2·6
...	...	...	...	...	25	25	...	...	...	40	...	...	65	997	697	1·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	574	334	2·06
...	...	...	...	...	...	...	...	...	...	...	...	...	...	149	149	2·8
...	...	...	...	...	10	10	...	...	...	...	...	...	10	359	359	4·8
...	...	...	...	...	...	...	...	...	...	3	...	...	3	232	232	3·2
...	...	...	...	...	15	15	...	...	...	...	...	...	15	249	105	1·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	108	108	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	354	354	6·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	283	283	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	250	224	2·4
...	...	...	...	...	...	...	...	...	...	...	...	5	5	377	377	2·9
...	...	...	...	...	54	54	...	...	...	...	24	...	78	721	577	3·3
...	...	...	...	...	30	30	...	...	...	...	...	...	30	90	90	3·1
...	...	...	...	...	101	101	...	...	...	...	...	26	127	427	427	6·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	300	5·3
...	...	...	...	...	...	...	...	...	...	5	...	...	5	147	147	2·7
...	...	...	...	...	235	235	...	59	...	63	24	63	444	8,742	7,888	2·6
...	...	...	...	...	34	34	...	...	...	5	...	...	39	589	541	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	480	360	4·7
...	...	...	...	...	128	128	...	...	...	60	...	...	188	684	684	5·6
...	...	...	...	...	5	5	...	...	...	...	...	...	5	185	185	1·6
...	...	...	...	...	108	108	...	...	...	...	...	...	108	8,538	884	1·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	504	360	7·8
...	...	...	...	...	275	275	...	...	...	65	...	...	340	10,980	3,014	2·4

not explained.
III paid to Library.
income of middle English schools.
income of Ramnagar and Balubari patshalas.
to a Sanskrit *tôl*.
tion to library.
tion to library.
ution to the public library.
ution to the public library.
ground-rent of the public library.
tion to the Madrassa, Sanskrit *tôl* and library
to public library.

APPEN

Statement showing the details of Educational expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Patna Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
109	Patna	874	...	...	...	...	...	...	...	...	318	60	...	643	1,668	32	2,343	2,721
110	Barh	...	...	...	...	...	...	...	...	...	...	...	...	100	178	...	278	278
111	Bihar	242	...	...	...	...	...	...	...	...	...	...	...	136	655	16	807	807
112	Dinapore	...	...	...	...	...	...	...	...	...	...	...	...	...	404	8	412	412
113	Gaya	216	...	...	...	...	...	...	...	...	...	260	...	437	807	...	1,244	1,504
114	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	96	125	...	221	221
115	Daudnagar	...	...	...	...	...	...	...	...	...	...	240	...	...	110	...	110	350
116	Arrah	...	...	...	...	...	...	...	...	...	...	...	...	644	240	...	884	884
117	Jagadispur	...	180	...	...	...	...	241	421	...	...	...	...	...	...	...	...	...
118	Buxar	...	...	...	...	...	...	...	...	144	...	...	...	155	83	...	238	382
119	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	96	278	...	374	374
120	Bhabhua	...	...	...	...	...	...	...	...	...	...	60	...	127	...	...	127	187
121	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	300	114	...	414	414
122	Chapra	150	...	...	...	...	428	...	428	...	...	...	...	481	919	153	1,553	1,533
123	Revelganj	77	...	...	...	...	...	...	...	120	...	...	...	...	353	...	353	473
124	Siwan	78	...	...	...	...	...	...	...	...	...	...	...	...	231	66	297	297
125	Motihari	...	...	...	...	600	...	...	600	60	...	...	...	...	417	...	417	477
126	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	...	397	280	677	677
127	Muzaffarpur	235	...	...	...	...	...	...	...	...	...	250	...	422	768	...	1,190	1,440
128	Hajipur	...	...	...	...	...	...	...	...	32	...	...	...	150	218	...	368	400
129	Lalganj	...	...	...	...	...	...	...	...	...	...	...	120	115	96	...	211	331
130	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	246	...	246	246
131	Darbhanga	248	...	...	...	...	...	...	...	...	...	...	...	431	1,014	...	1,445	1,445
132	Madhubani	...	...	...	...	...	...	...	...	...	120	...	60	153	266	...	419	599
133	Roserha	...	...	...	...	...	...	...	...	...	...	...	...	138	148	18	304	304
134	Samastipur	...	...	...	...	1,407	...	...	1,407	...	...	...	...	...	161	...	161	161
	Divisional Total	2,115	180	...	...	2,007	428	241	2,856	356	438	870	180	4,624	9,896	573	1,509	316,937
	Bhagalpur Division.																	
135	Monghyr	...	...	...	950	...	...	...	950	...	...	...	280	768	715	53	1,536	1,816
136	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	320	174	53	547	547
137	Bhagalpur	234	...	...	...	...	...	...	...	...	...	...	240	819	821	219	1,859	2,099
138	Colgong	...	...	...	...	...	...	79	79	...	...	240	...	...	...	...	...	240
139	Purnea	...	...	...	...	...	...	...	...	...	...	86	...	264	85	104	453	489
140	Kishanganj	...	...	...	...	...	...	...	...	...	260	...	...	...	66	33	99	359
141	English Bazar	...	...	...	...	...	...	...	...	...	...	...	...	57	167	180	404	404
142	Old Malda	...	...	...	...	...	...	...	...	...	288	...	...	72	...	...	72	360
143	Nawabganj	...	...	...	...	...	...	...	...	...	...	104	...	48	90	64	202	306
144	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	63	96	159	459
145	Sahibganj	...	...	...	...	...	...	...	...	...	372	...	...	...	126	120	246	618
146	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	108	41	149	149
	Divisional Total	234	...	...	950	...	...	79	1,029	...	1,220	380	520	2,348	2,415	963	5,726	7,846
	Orissa Division.																	
147	Cuttack	...	...	...	...	...	...	444	444	72	...	...	...	...	682	...	682	754
148	Jajpur	141	...	...	...	...	...	...	...	22	240	48	...	90	125	...	215	525
149	Kendrapara	166	...	...	...	...	...	...	...	...	300	...	...	84	180	...	264	564
150	Balasore	199	...	...	...	...	...	...	...	...	..	6	...	144	372	20	536	542
151	Puri	174	...	...	...	...	...	...	...	...	...	...	...	202	558	168	928	928
	Divisional Total	671	...	...	...	...	...	444	444	94	540	54	...	520	1,917	188	2,625	3,313
	Chota Nagpur Division.																	
152	Hazaribagh	...	...	...	...	...	...	...	...	...	...	...	108	116	164	...	280	388
153	Chatra	...	...	...	...	...	...	232	232	...	...	...	...	...	...	...	...	...
154	Giridih	...	...	...	...	...	...	...	...	...	...	...	...	92	58	100	250	250
155	Ranchi	...	...	...	...	...	...	...	...	65	...	...	...	253	144	60	457	522
156	Lonardaga	...	...	...	...	...	...	...	...	...	...	...	...	96	...	59	155	155
157	Daltonganj	...	...	...	...	...	...	...	...	...	...	...	...	54	52	10	116	116
158	Purulia	...	...	...	...	...	...	...	...	...	...	...	...	108	382	84	574	574
159	Jhalda	...	...	...	...	...	...	...	...	24	...	101	...	...	25	25	50	175
160	Raghunathpur	...	...	...	...	...	...	...	...	...	...	...	...	144	...	48	192	192
161	Chaibassa	...	...	...	...	...	...	...	...	...	...	...	...	139	98	60	297	297
	Divisional Total	...	...	...	...	...	...	232	232	89	...	101	108	1,002	923	446	2,371	2,669
	Provincial Grand Total for 1904-1905	5,023	180	...	12,141	4,926	428	2,470	20,145	3,407	13,678	4,011	3,140	16,245	43,109	9,482	68,836	93,072
	Grand Total for 1903-1904	4,552	...	5,643	20,412	7,093	681	1,629	35,458	2,846	12,352	3,476	3,564	16,228	42,227	9,382	67,887	90,125

* Pay of gurus for January and February, as also amount of rewards and cost of prizes not having been

DIX E—*concluded.*

Municipalities in Bengal during the year 1904-1905.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	84	123	207	...	...	...	...	39	(a)428	...	...	96	563	4,365	3,372	2·6
...	...	...	...	...	12	12	...	...	...	...	...	10	22	300	300	3·8
...	...	...	...	...	6	6	...	...	...	...	...	25	31	1,080	1,080	4·3
...	...	...	...	...	...	...	...	...	...	...	...	10	10	422	422	2·8
...	...	...	...	...	5	5	...	6	...	210	...	25	241	1,961	1,701	2·3
...	...	...	...	...	...	...	...	...	...	24	...	...	29	250	250	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	350	110	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	884	884	3·004
...	...	...	...	...	...	...	...	...	...	...	...	18	18	439	259	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	382	238	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	374	374	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	187	127	3·7
...	...	...	...	...	...	...	...	...	...	16	...	...	16	430	430	3·2
...	...	...	...	127	66	193	...	32	...	201	...	...	426	2,557	2,002	3·9
...	...	...	...	...	4	4	...	...	...	13	...	...	17	567	447	5·09
...	...	...	...	...	...	...	...	...	...	193	...	...	193	568	568	4·8
...	...	...	...	15	...	15	...	...	...	...	9	47	71	1,148	464	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	677	677	4·01
...	...	...	...	...	...	...	...	...	...	...	...	50	50	1,725	1,475	2·8
...	...	...	...	...	...	...	...	...	...	...	13	22	35	435	390	3·2
...	...	...	...	31	...	31	...	36	...	...	...	58	125	456	305	4·8
...	...	...	...	...	81	81	...	...	...	...	...	...	81	327	327	3·9
...	...	...	...	...	...	...	...	...	...	...	...	15	15	1,703	1,703	3·8
...	...	...	...	...	42	42	...	...	...	...	...	42	42	641	461	3·5
...	...	...	...	...	...	...	...	...	...	...	...	1	1	305	305	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,568	161	2·3
...	84	123	207	173	216	389	...	113	428	657	22	377	1,986	24,101	18,812	3·2
...	...	...	...	...	...	...	...	...	...	32	...	...	32	2,798	1,568	3·6
...	...	...	...	...	13	13	...	...	...	13	...	...	26	573	573	3·1
...	...	...	...	...	...	...	...	57	...	...	6	48	111	2,444	2,198	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	319	79	1·7*
...	...	...	...	...	25	25	...	...	...	81	...	65	171	660	624	3·0
...	...	...	...	...	131	131	...	...	...	5	...	29	165	524	264	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	404	404	3·2
...	...	...	...	200	...	200	...	...	...	...	...	...	200	560	72	2·6
...	...	...	...	...	...	...	...	...	...	39	...	...	39	345	241	4·1
...	...	...	...	...	...	...	...	...	...	154	...	47	201	660	360	3·6
...	...	...	...	...	44	44	...	...	...	135	...	...	179	797	425	3·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	149	149	2·4
...	...	...	...	200	213	413	...	57	...	459	6	189	1,124	10,233	6,957	3·0
...	...	...	...	...	58	58	...	12	...	...	...	36	106	1,304	1,232	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	666	356	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	730	430	4·6
...	...	...	...	...	30	30	...	3	...	25	...	80	105	837	831	5·4
...	...	...	...	...	...	...	...	...	...	15	...	...	48	1,150	1,150	3·9
...	...	...	...	...	88	88	...	15	...	40	...	116	259	4,687	3,999	4·1
...	...	...	...	...	...	...	...	2	...	...	...	...	2	390	282	2·66
...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	232	3·96
...	...	...	...	...	...	...	...	...	...	...	...	...	...	250	250	4·45
...	...	...	...	...	...	...	...	...	...	29	...	...	29	551	486	2·02
...	...	...	...	...	...	...	...	...	...	13	...	...	13	168	168	4·43
...	...	...	...	...	...	...	...	...	...	...	...	...	...	116	116	1·40
...	...	...	...	...	...	...	...	...	...	...	...	...	...	574	574	3·18
...	...	...	...	...	...	...	...	...	...	...	...	...	...	175	50	1·46
...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	192	6·56
...	...	...	...	...	13	13	...	...	...	...	...	...	13	310	310	4·25
...	...	...	...	...	13	13	...	2	...	42	...	...	57	2,958	2,660	2·94
175	84	752	1,011	1,772	3,493	5,265	...	519	528	2,352	264	1,035	9,963	1,29,214	83,903	2·8
74	177	994	1,245	1,802	3,359	5,161	...	631	632	2,188	1,892	1,269	11,973	1,43,353	81,789	2·86

(a) Grant to libraries.

drawn within the year, there was a falling off in the percentage.

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of Expenditure in each Municipality in Bengal, during the year 1904-1905.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,14,705	7·5	3·7	14·9	4·9	29·06	10·4	·2	13·8	6·3
2	Kalna ...	15,109	11·3	4·5	0·79	2·9	42·9	0·35	0·43	24·6	2·9
3	Katwa ...	9,963	11·8	3·3	...	7·4	35·4	14·8	0·6	18·8	4·2
4	Dainhat ...	5,111	14·4	3·4	1·8	3·4	28·3	25·2	1·2	11·6	5·4
5	Ranigunge ...	18,711	10·5	4·4	4·5	12·6	23·5	15·8	0·9	18·3	4·1
6	Asansol ...	16,795	15·8	7·1	1·01	1·8	44·1	...	0·38	6·1	2·9
7	Suri ...	16,476	10·4	3·05	0·7	7·5	34·2	29·6	0·7	5·6	3·6
8	Bankura ...	16,316	12·7	5·1	0·1	2·8	27·3	23·9	0·7	20·7	3·6
9	Vishnupur ...	11,111	9·5	2·4	0·7	1·7	16·3	7·7	1·09	11·1	6·9
10	Sonamukhi ...	5,548	16·4	8·3	4·07	0·1	27·07	17·9	1·2	8·2	13·7
11	Midnapore ...	66,026	8·2	2·6	0·16	3·7	25·4	17·6	0·3	7·8	30·4
12	Tamluk ...	9,146	11·8	5·5	2·8	3·2	35·02	19·7	0·9	9·6	4·9
13	Ghatal ...	8,692	12·1	3·04	2·5	...	24·6	17·7	0·5	24·8	10·2
14	Chandrakona	4,678	19·5	8·3	1·6	4·4	14·06	23·03	1·1	11·03	13·2
15	Ramjibanpur	3,288	21·1	8·02	...	...	16·3	33·3	1·2	2·8	12·2
16	Khirpai ...	3,858	16·2	5·8	1·9	3·5	13·7	27·1	1·2	19·4	6·01
17	Kharar ...	4,721	15·1	5·5	0·76	2·1	25·9	16·8	0·9	23·4	4·8
18	Hooghly-Chinsura.	57,354	12·4	9·2	0·18	4·6	50·0	2·6	0·45	13·7	1·4
19	Serampore ...	63,562	10·07	4·5	0·004	16·6	32·8	14·6	0·2	14·5	2·9
20	Uttarpara ...	15,728	14·4	6·9	...	12·3	40·7	0·4	0·38	16·4	2·8
21	Baidyabati ...	23,836	14·08	7·9	0·56	5·02	39·3	4·9	0·3	19·03	2·6
22	Bhadreswar ...	14,942	12·4	5·8	...	...	43·8	7·2	3·4	16·4	5·6
23	Kotrung ...	5,943	19·6	9·4	...	8·7	23·7	...	0·8	27·1	3·8
24	Bansbaria ...	4,016	24·8	...	...	9·2	29·9	0·09	1·8	6·9	7·9
25	Arambagh ...	6,509	12·6	4·2	...	2·2	34·3	21·3	0·9	14·8	7·4
26	Howrah ...	5,54,549	7·7	10·3	13·8	6·5	30·9	0·8	0·2	55·9	·8
27	Bally ...	36,289	11·6	5·8	...	3·3	36·7	3·5	0·3	24·5	7·5
28	Uluberia ...	3,008	23·3	8·6	...	...	19·5	7·9	1·4	30·5	4·2
	Divisional Total.	11,15,990	9·4	7·7	8·6	6·2	32·02	6·4	0·3	35·1	4·3
	Presidency Division.	Rs.									
29	Cossipore-Chitpur.	1,78,930	6·8	7·6	12·4	1·7	28·7	2·8	0·4	25·9	1·1
30	Maniktala ...	87,514	5·7	6·1	16·2	7·2	33·2	1·8	0·5	18·4	1·6
31	Baranagore ...	41,766	9·1	8·3	0·7	5·1	47·05	1·1	0·3	20·8	2·02
32	Kamarhati ...	18,619	10·9	8·9	...	1·2	57·3	...	0·7	14·2	1·8
33	South Suburban	(a) 23,486	13·3	0·1	4·5	0·9	25·05	7·6	1·4	38·5	2·7
34	Tollyganj ...	16,688	13·1	7·7	...	3·7	29·2	...	1·2	33·6	1·9
35	Garden Reach	(b) 57,389	8·02	2·8	6·9	3·3	43·3	1·6	0·7	22·1	1·3
36	Rajpur ...	11,530	10·6	6·0	20·6	...	29·6	10·5	0·5	12·9	2·1
37	Baruipur ...	6,562	15·6	2·2	0·06	4·2	28·5	20·9	1·06	21·01	2·4
38	Jainagar ...	5,764	13·6	9·9	...	4·08	24·9	16·3	1·04	21·3	3·3

(a) Excludes Rs. 222 expenditure on water-supply from loan fund which is ... ... ·9 per cent. of the total expenditure.
(b) Ditto ,, 400 ditto ditto ... ... ·6 ditto ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division *concld.*	Rs.									
39	South Dum-Dum.	11,903	13·7	5·9	11·6	6·1	29·0	8·4	0·4	18·8	2·5
40	North Dum-Dum.	4,497	25·4	1·3	...	2·4	17·03	18·8	...	25·7	5·3
41	South Barrackpore.	11,891	9·9	...	...	13·9	29·1	4·8	0·7	27·7	2·03
42	Panihati ...	(*a*) 9,618	16·0	1·1	...	7·3	39·2	1·4	0·8	22·5	3·9
43	Tittaghar ...	(*b*) 26,275	11·3	4·2	0·4	15·0	39·9	0·5	0·4	16·6	0·7
44	North Barrackpore.	12,238	17·9	...	0·1	0·3	45·3	5·6	0·5	20·5	5·3
45	Garulia ...	(*c*) 12,641	12·05	2·5	0·9	6·1	45·5	6·1	0·3	10·5	1·5
46	Barasat ...	12,247	14·5	3·09	2·2	6·6	22·9	12·7	0·7	29·7	2·8
47	Naihati ...	13,540	16·1	3·9	...	5·5	39·7	5·2	1·1	17·6	2·1
48	Halisahar ...	9,490	11·7	6·07	5 9	0·07	43·2	5·3	0·8	16·7	2·6
49	Bhatpara ...	(*d*) 19,757	13·6	6·9	...	7·5	45·09	0·6	0·5	15·9	3·05
50	Gobardanga ...	2,852	26·3	1·8	...	3·7	19·2	...	1·05	36·1	3·3
51	Basirhat ...	7,438	14·4	3·2	2·2	6·5	22·7	13·8	0·8	25·0	5·9
52	Baduria ...	4,958	18·3	2·7	...	10·7	10·5	20·4	1·0	22·6	5·2
53	Taki ...	2,870	19·1	...	...	3·2	18·1	6·2	1·1	34·7	6·06
54	Budge-Budge	24,832	9·5	10·8	6·9	0·6	30·4	6·5	0·5	28·4	3·2
55	Krishnagar ...	43,695	8·1	2·8	0·6	0·4	34·5	10·2	0·2	24·9	2·05
56	Santipur ...	34,765	10·6	4·5	1·6	5·3	30·4	4·9	0·3	16·4	20·9
57	Ranaghat ...	12,664	11·2	3·6	2·8	4·0	46·2	8·4	0·5	16·0	2·9
58	Nadia ...	11,308	11·5	3·3	0·1	0·4	37·4	15·1	0·5	25·7	2·7
59	Kushtia ...	7,737	12·7	3·2	...	2·2	32·5	20·02	0·4	20·9	2·5
60	Kamarkhali ...	5,875	14·0	3·5	0·6	0·8	39·7	10·2	0·6	16·5	3·06
61	Meherpur ...	3,798	15·7	3·3	7·7	0·4	10·2	25·9	0·7	20·2	5·0
62	Birnagar ...	2,503	21·1	0·8	1·9	4·9	13·7	24·7	1·0	22·0	3·8
63	Chakdaha ...	3,594	21·4	0·8	5·4	3·1	9·7	21·1	1·0	24·4	6·8
64	Berhampore ...	57,830	7·8	3·6	22·3	8·7	26·2	15·1	0·3	11·3	1·03
65	Murshidabad	17,178	8·6	3·4	0·08	13·4	23·4	23·5	0·6	16·9	3·6
66	Azimganj ...	18,315	8·4	4·1	1·09	7·8	15·2	15·4	0·6	41·03	2·6
67	Jangipur ...	14,021	8·2	3·3	3·1	3·08	28·0	32·7	0·8	15·8	2·9
68	Kandi ...	9,132	11·2	8·9	15·3	1·5	27·4	6·8	1·2	21·1	4·5
69	Jessore ...	24,606	7·6	5·02	10·3	4·7	27·5	21·3	0·4	16·1	1·1
70	Kotchandpur	6,806	13·3	6·7	8·3	2·9	23·8	20·8	0·9	13·3	4·0
71	Maheshpur ...	2,945	21·2	2·0	3·2	3·2	15·8	24·2	1·3	20·4	3·7
72	Khulna ...	19,073	8·1	2·4	10·6	2·6	30·9	20·1	0·5	17·2	4·4
73	Satkhira ...	8,817	9·4	2·6	1·6	10·1	19·0	16·3	0·4	32·2	2·6
74	Debhata ...	1,861	24·01	...	0·1	11·5	6·2	...	1·3	37·2	8·3
	Divisional Total	9,41,818	9·9	5·1	9·5	4·9	32·4	7·6	0·58	21·8	2·8
	Rajshahi Division.										
75	Rampur Boalia	38,844	9·7	3·5	5·2	1·8	22·3	23·1	0·5	21·7	2·8
76	Nator ...	12,838	14·4	7·0	8·1	0·8	32·2	17·8	0·9	10·0	2·9

(*a*) Excludes Rs. 3,723 on drainage and water-supply from loan fund which is ... ... 38·3 per cent. of the total expenditure.
(*b*) Ditto ,, 13,000 expenditure on water-supply from loan fund which is ... ... 49·4 ditto ditto.
(*c*) Ditto ,, 4,927 ditto ditto ... ... 38·9 ditto ditto.
(*d*) Ditto ,, 263 ditto ditto ... ... 1·3 ditto ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds.)	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Rajshahi Division—*concld.*	Rs.									
77	Dinajpur ...	35,900*	10·1	7·1	0·4	0·8	31·4	16·9	0·6	17·1	8·6
78	Jalpaiguri ...	35,416	6·6	3·1	0·5	1·7	24·7	51·6	0·2	5·9	2·1
79	Darjeeling ...	1,98,800†	12·2	50·3	10·5	0·9	25·2	4·8	0 2	13·6	0·5
80	Kurseong ...	17,363	12·5	5·9	13·6	7·7	36·4	12·8	0·4	1·6	2·3
81	Rangpur ...	48,353	5·6	5·9	1·1	5·8	24·3	46·1	0·3	5·5	2·4
82	Bogra ...	18,753	10·5	5·1	0·8	2·6	33·9	21·9	0·4	7·8	14·2
83	Sherpur ...	9,032	12·3	5·7	1·8	2·1	29·4	20·2	0·5	13·3	7·2
84	Pabna ...	26,504	10·2	5·4	5·5	3·4	26·5	23·7	0·5	17·01	3·9
85	Sirajganj ...	19,804	10·3	6·3	5·4	0·6	26·7	19·3	0·7	19·6	5·2
	Divisional Total	4,61,607	10·5	25·9	6·5	2·3	26·4	18·6	0·4	12·7	2·6
	Dacca Division.										
86	Dacca ...	1,89,640	8·5	4·7	10·02	2·5	32·7	9·4	0·4	22·2	1·7
87	Narainganj ...	73,740	7·0	5·0	0·08	8·9	38·9	3·6	0·1	24·5	1·3
88	Mymensingh	63,803‡	4·7	2·4	26·5	4·07	19·3	17·7	0·1	21·08	0·8
89	Muktagacha	8,442	14·07	8·3	2·7	2·2	36·5	1·3	0·6	29·4	1·7
90	Jamalpur ...	11,500	11·2	0·7	0·7	3·4	26·7	15·8	0·5	34·7	3·1
91	Sherpur ...	11,007§	10·3	3·1	1·8	1·8	31·1	29·2	0·6	16·3	2·1
92	Kishorganj ...	7,515	13·1	6·6	9·1	1·9	27·7	16·5	0·8	16·7	3·3
93	Bazitpur ...	3,968	14·7	...	7·2	1·2	20·4	20·4	1·5	26·3	2·7
94	Netrakona ...	7,980	15·1	5·5	4·3	1·1	28·5	2·2	0·8	35·1	4·4
95	Tangail ...	7,876	13·4	9·4	4·5	2·9	27·3	...	0·9	26·8	3·5
96	Faridpur ...	17,897	9·7	5·6	4·5	0·5	34·2	19·7	·04	14·3	1·3
97	Madaripur ...	12,528	10·3	10·4	1·4	3·9	23·7	16·5	0·5	25·0	3·0
98	Barisal ...	35,385	9·7	6·2	1·0	1·3	29·8	22·5	0·4	22·0	2·0
99	Nalchiti ...	2,923	21·8	11·6	0·2	1·7	4·8	18·0	2·1	24·3	3·08
100	Jhalokati ...	10,921	8·42	8·41	0·5	15·4	28·4	14·7	...	14·6	2·7
101	Pirojpur ...	7,716	12·02	7·6	3·3	1·03	24·07	20·0	1·1	16·04	3·8
102	Patuakhali ...	5,266	12·55	6·0	4·8	9·7	4·1	23·1	0·5	31·9	2·7
	Total ...	4,78,107	8·6	4·8	8·4	3·9	30·3	12·1.	0·4	22·5	1·8
	Chittagong Division.										
103	Comilla ...	27,531	7·7	4·5	2·6	4·9	38·7	16·2	·3	16·6	2·1
104	Brahmanbaria	8,942	13·5	4·4	9·5	1·3	19·3	23·2	·7	12·2	5·4
105	Chandpur ...	21,422	5·2	3·5	9·6	1·3	13·8	5·0	·3	55·3	3·2
106	Noakhali ...	11,595	11·9	4·5	2·0	3·7	54·1	6·6	·5	6·6	1·6
107	Chittagong ...	56,935	11·5	3·1	1·8	1·1	32·2	5·3	·3	20·6	15·0
108	Cox's Bazar ...	3,655	19·7	·2	·1	4·3	14·0	13·6	1·6	23·0	13·8
	Divisional Total.	1,30,080	10·0	3·6	3·7	2·2	31·1	9·1	·4	23·7	8·4

* Excludes Rs. 1,296 expended from loan funds on drainage.
† Excludes Rs. 75,410 expended from the loan fund.
‡ Excludes Rs. 269 spent from the Loan Fund.
§ Do. „ 120 ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds.)	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division.	Rs.									
109	Patna ...	1,66,481*	11·7	3·47	...	6·38	28·33	10·47	·61	19·69	2·62
110	Barh ...	8,208†	18·8	·6	3·89	...	19·04	20·75	·61	18·006	3·65
111	Bihar ...	32,926	7·5	7·7	·2	3·08	43·3	15·1	·3	13·4	3·2
112	Dinapore ...	15,468	14·77	8·50	...	...	46·45	15·78	0·31	6·32	2·72
113	Gaya ...	1,01,169	7·8	2·9	·4	6·1	46·9	15·1	·33	10·8	1·9
114	Tikari ...	6,385	21·6	·4	5·3	7·8	36·6	1·7	·7	10·7	3·8
115	Daudnagar ...	3,523	22·1	...	·4	2·7	27·2	23·8	1·1	2·8	9·9
116	Arrah ...	53,129	10·6	2·6	7·7	·6	16·6	21·5	·4	19·4	1·6
117	Jagadispur ...	5,380	18·6	·8	1·2	8·2	14·4	13·0	2·2	24·8	8·1
118	Buxar ...	11,972	9·8	5·4	·3	·9	25·3	36·2	·9	8·1	3·1
119	Dumraon ...	8,335	16·4	7·3	·5	5·8	29·3	5·3	·6	24·6	4·4
120	Bhabhua ...	4,860	13·6	5·2	1·0	5·3	12·9	41·6	1·5	4·4	3·8
121	Sasaram ...	17,644	9·1	8·7	2·4	4·0	20·4	20·6	·5	26·1	2·4
122	Chapra ...	49,972	10·5	3·1	1·7	1·3	30·9	19·3	·8	11·01	6·2
123	Revelganj ...	8,911	19·3	5·1	0·8	0·8	28·7	15·0	1·8	4·6	6·3
124	Siwan ...	12,901	10·4	6·7	2·9	6·02	28·1	15·6	·9	21·7	4·4
125	Motihari ...	16,664	7·9	6·7	3·6	1·1	17·09	24·8	·7	23·7	6·8
126	Bettiah ...	23,506	7·0	6·1	1·8	1·9	27·6	27·07	·6	21·1	2·8
127	Muzaffarpur ...	73,178	7·4	4·3	·5	4·03	38·8	8·009	·3	25·4	2·3
128	Hajipur ...	11,287	17·5	7·4	·4	...	17·3	16·4	1·07	32·5	3·8
129	Lalganj ...	6,011	18·3	5·8	2·6	3·6	21·2	·3	2·1	30·9	7·5
130	Sitamarhi ...	11,952	7·9	4·13	1·1	...	13·53	13·87	·98	40·9	10·67
131	Darbhanga ...	46,423	10·1	4·4	2·7	1·6	26·9	15·2	·6	27·5	3·6
132	Madhubani ...	12,509	11·6	3·7	1·3	·8	15·1	34·07	·3	22·2	5·1
133	Roserah ...	5,381	20·9	2·2	1·1	1·3	19·5	26·9	1·1	14·7	5·6
134	Samastipur ...	8,706	12·3	2·1	·2	8·6	17·8	24·6	·6	10·3	18·01
	Divisional Total.	7,22,881	10·	4·07	1·4	3·8	30·6	15·5	0·6	18·6	3·5
	Bhagalpur Division.	Rs.									
135	Monghyr ...	60,862	9·9	2·3	·8	5·9	32·8	15·5	·7	12·9	4·5
136	Jamalpur ...	24,616	12·3	·2	3·7	11·3	35·9	1·9	1·7	19·2	2·3
137	Bhagalpur ...	1,19,129	10·2	1·4	29·9	1·9	18·2	6·0	·3	11·6	2·0
138	Colgong ...	5,558	16·7	7·1	...	3·1	22·4	24·8	·09	14·2	5·7
139	Purnea ...	25,061*	12·1	4·0	1·1	4·1	26·2	22·8	·6	40·3	2·6
140	Kishanganj ...	14,531	8·9	1·6	·2	·4	7·3	54·6	·9	20·2	3·6
141	English Bazar ...	18,774	10·3	3·6	·5	7·3	33·1	24·9	·8	12·5	2·1
142	Old Malda ...	3,143	18·7	7·9	...	4·2	14·8	21·1	·8	9·3	17·8
143	Nawabganj ...	4,908	20·0	...	...	...	12·5	14·5	·5	33·7	7·0
144	Deoghur ...	14,573	8·7	2·9	·1	7·1	26·2	8·3	·5	19·2	4·5
145	Sahibganj ...	17,688	12·1	2·1	2·1	6·7	42·5	8·4	·4	12·4	4·5
146	Dumka ...	5,293	17·7	·8	...	12·3	44·5	5·6	·3	15·5	2·8
	Divisional Total	3,14,136	10·9	2·1	12·10	4·5	25·5	13·1	·6	15·8	3·2

* Excludes Rs. 7,022, which represents expenditure on the new hospital building.
† Includes Rs. 127-13-7 on account of sale proceeds of impounded cattle of previous years.

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds.)	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.										
147	Cuttack ...	54,132	8·9	5·3	1·3	2·7	37·7	5·3	·7	17·2	2·2
148	Jajpur ...	6,465	16·6	5 5	·3	·7	35·1	16·04	·9	1·1	10·3
149	Kendrapara ...	9,007	15·8	9·5	2·9	2·6	15·6	17·6	·8	21·6	8·1
150	Balasore ...	19,236	11·0	3·03	·4	2·8	28·3	22·3	·5	22·3	4·3
151	Puri ...	57,697	8·06	4·5	1·9	6·7	30·3	21·2	·19	14·6	2·07
	Divisional Total	1,46,537	9·9	5·1	1·6	4·3	33·7	16·2	·6	17·6	3·3
	Chota Nagpur Division.										
152	Hazaribagh ...	20,176	15·9	1·9	1·07	·4	36·5	35·9	·6	1·7	1·9
153	Chatra ...	5,766	20·5	1·3	3·4	1·3	27·9	25·5	1·2	9·5	4·
154	Giridih ...	5,582	26·4	·3	...	5·18	37·01	...	·5	12·3	4·5
155	Ranchi ...	34,188	10·18	4·3	1·29	3·1	34·6	17·8	·42	18·2	1·6
156	Lohardaga ...	4,452	20·5	2·1	·9	3·3	22·8	14·6	1·3	25·9	3·8
157	Daltonganj ...	9,308	9·55	5·14	5·51	·92	42·40	3·86	1·03	16·44	1·56
158	Purulia ...	25,564	9·86	4·35	·58	9·42	28·04	26·33	·47	12·61	2·24
159	Jhalda ...	3,365	18·78	...	3·5	2·40	18·51	29·03	1·78	7·81	5·20
160	Raghunathpur	2,387	14·03	1·67	...	2·22	28·22	38·33	2·55	·58	8·04
161	Chaibassa ...	10,415	12·2	3·0	3·5	·9	23·4	31·8	1·0	12·	2·9
	Total ...	1,21,203	13·15	3·30	1·68	3·63	31·98	22·91	·71	12·57	2·46
	Grand Total for 1904-05.	44,32,359	10·1	7·4	7·0	4·5	30·6	11·3	0·4	23·0	3·4
	Grand Total for 1903-04	44,23,677	10·3	5·5	9·8	3·7	29·5	11·5	0·48	17·5	3·3

* The above is exclusive of the Loan Fund, Rs. 4,463.

APPENDIX G.

APPEN

Statement showing the financial position of Municipalities in

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	...	1,50,000	2,335	1,17,849	10,985	...	1,31,169	1,10,003	...
6	Asansol	4,000	...	1,707	19,010	107	...	20,824	16,663	600
8	Bankura	2,000	...	6,836	16,721	779	...	24,336	16,788	...
9	Vishnupur	4,000	...	4,764	7,871	5,185	...	17,810	7,111	4,000
19	Serampore	30,000	...	10,770	63,528	3,474	...	76,772	62,848	...
26	Howrah	20,38,000	50,000	2,16,515	6,13,369	3,57,538	1,50,000	13,37,422	4,85,424	2,90,474
	Presidency Division.									
30	Maniktala	1,00,000	...	18,308	82,879	12,644	...	1,13,831	87,511	...
33	South Suburban ...	29,000	...	401	24,077	2,357	...	26,835	23,486	222
34	Tollygunj	16,000	...	271	17,483	719	16,000	34,473	16,688	...
35	Garden Reach ...	45,000	...	9,622	56,703	516	...	66,841	55,739	400
36	Rajpur	3,750	...	2,754	9,467	55	...	12,276	11,413	...
41	South Barrackpore ...	4,000	...	943	10,964	813	1,500	14,220	11,840	...
42	Panihati	3,750	...	1,074	10,922	75	3,750	15,821	9,618	3,723
43	Tittagarh	13,000	...	12,532	26,044	3,050	...	41,626	25,774	13,000
45	Garulia	5,000	...	6,122	12,408	477	...	19,007	12,445	4,927
46	Barasat	5,000	...	1,307	12,872	141	...	14,320	12,171	...
49	Bhatpara	20,000	...	27,935	28,681	1,136	...	57,752	18,964	263
55	Krishnagar	28,000	...	5,221	49,419	3,459	...	58,099	42,784	...
57	Ranaghat	5,000	...	1,365	13,415	165	...	14,935	12,586	...
61	Meherpur	1,500	...	249	4,260	1,500	...	6,009	3,797	...
64	Berhampore	15,600	...	4,426	65,585	2,839	...	72,850	57,291	...
74	Debhatta	2,000	...	67	2,075	109	...	2,251	1,842	...
	Rajshahi Division.									
86	Rampur Boalia ...	5,000	...	7,827	37,648	10,501	...	55,976	38,713	...
77	Dinajpur	10,000	...	4,975	43,816	5,073	...	53,864	35,617	1,296
78	Jalpaiguri	18,000	...	17,164	40,491	466	...	58,121	34,893	...
79	Darjeeling	6,08,845	...	67,476	1,98,944	65,761	43,985	3,76,166	1,78,124	75,410
80	Kurseong	3,000	...	755	68,325	904	...	69,984	17,361	...
81	Rangpur	10,000	...	11,944	45,392	8,569	...	65,905	48,310	...
85	Sirajganj	7,500	...	2,161	20,932	3,260	...	26,353	19,684	...
	Dacca Division.									
86	Dacca ...	1,25,000	...	37,922	1,92,305	25,201	...	2,55,428	1,85,549	...
88	Mymensingh ...	20,500	...	15,972	57,864	8,309	...	82,145	63,261	269
91	Sherpur	4,000	...	879	14,258	50	...	15,187	10,899	120
	Chittagong Division.									
107	Chittagong ...	57,900	...	2,951	60,462	7,690	...	71,103	55,870	...
	Patna Division.									
109	Patna	3,18,000 / 50,000	...	12,718	2,09,248	24,146	...	2,46,112	1,60,513	...
113	Gaya	45,000	...	25,785	1,11,238	5,150	...	1,42,173	99,706	...
116	Arrah	1,00,000	...	3,414	49,769	8,288	...	61,471	49,956	...
127	Muzaffarpur	70,000	...	14,512	76,632	10,314	...	1,01,468	70,337	257
131	Darbhanga	40,000	...	11,163	51,867	9,131	...	72,161	46,092	...
	Bhagalpur Division.									
135	Monghyr	12,000	...	8,905	62,836	1,515	2,000	75,256	60,748	...
136	Jamalpur	6,600	...	3,173	26,551	241	...	29,965	24,464	...
137	Bhagalpur	3,00,000	50,000‡	2,427	1,61,665	13,848	...	1,77,940	1,07,699	...
139	Purnea	6,000	...	8,894	27,918	21	...	36,833	24,836	4,453

* The payment of principal has been stopped under Govern
(*a*) No instalment became due during the year, as the loan was
(*b*) The amount of the loan being advanced on the 1st Novem
** The informal loan of Rs. 6,700 taken by the Brahampore
‡ Out of Rs. 50,000, Rs. 28,000 have been paid.

	Rs.
§ Payment to Sinking Fund	2,000
Ditto Government loan	7,151
	9,151

B S. Press—2293—2,890—18-4-1905—W. M. D'C.

DIX G.

Bengal during the year 1904-1905.

EXPENDITURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II—1).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	4,702	10,761	5,203	1,31,169	+ 7,846	500	4,702	+ 2,644	1,02,000	...	1,02,000	The balance of the Sinking Fund on 31st March 1905 was Rs. 79,800 invested in Government Securities and cash Rs. 3042. Rupees 51,000 in Government Promissory notes has been placed into the Sinking Fund to clear up the debenture loan of Rs. 50,000 in December 1906.
960	132	...	2,469	20,824	+ 2,347	960	132	+ 1,255	3,534	...	2,574	
640	74	2,797	4,037	24,336	− 67	640	74	− 781	2,000	...	1,360	
332	157	4,638	1,572	17,810	+ 760	332	157	+ 271	4,000	...	3,668	
1,592	714	3,737	7,831	76,772	− 320	1,592	714	− 2,626	15,866	...	14,274	
50,067	67,023	3,03,050	1,41,384	13,37,422	+1,27,945	50,067	67,023	+10,855	16,83,343	1,50,000	17,86,526	
2,080	3	9,834	14,403	1,13,831	− 4,632	2,080	3	− 6,715	2,080	...	...	
...	...	2,423	704	26,835	+ 591	...	...	+ 591	27,531	...	27,531	
...	...	391	17,394	34,473	+ 795	(a)	(a)	+ 795	...	16,000	16,000	
1,544	1,650	571	6,937	66,841	+ 964	1,544	1,650	− 2,230	41,307	...	39,763	
230	117	120	396	12,276	− 1,946	230	117	− 2,293	2,655	...	2,425	
1,010	51	477	841	14,220	− 876	1,011	51	− 1,938	1,530	1,500	2,020	
...	...	25	2,455	15,821	+ 1,304	(b)	(b)	+ 1,304	...	3,750	3,750	
660	501	1,225	466	41,626	+ 270	660	501	− 891	12,680	...	12,020	
416	196	492	531	19,007	− 37	416	196	− 649	5,000	...	4,584	
550	76	108	1,415	14,320	+ 701	550	76	+ 75	1,829	...	1,279	
669	793	6,239	30,824	57,752	+ 9,717	669	793	+ 8,255	20,000	...	19,331	
1,676	911	7,783	4,945	58,099	+ 6,635	1,676	911	+ 4,048	20,550	...	18,974	
549	78	100	1,622	14,935	+ 829	549	78	+ 202	1,861	...	1,312	
26	1	2,073	112	6,009	+ 463	26	1	+ 436	26	...	...	
1,369	539	4,153	9,498	72,850	+ 8,294	1,369	539	+ 6,386	13,818	...	12,449	
232	19	66	92	2,251	+ 233	232	19	− 18	474	...	242	
496	131	12,974	3,662	55,976	− 1,065	496	131	− 1,692	3,022	...	2,526	
1,369	283	3,200	12,099	53,864	+ 3,199	1,369	283	+ 6,547	7,420	...	6,051	
852	523	467	21,386	58,121	+ 5,598	852	523	+ 4,223	11,822	...	10,970	
16,569	20,676	65,727	19,660	3,76,166	+ 20,820	16,569	20,676	− 16,425	4,98,924	43,985	5,26,340	
98	2	51,309	1,214	69,984	+ 50,964	98	2	+ 50,864	98	...	...	
426	43	13,371	3,755	65,905	− 2,918	426	43	− 3,387	1,179	...	753	
819	120	3,850	1,880	26,353	+ 1,248	819	20	+ 409	2,874	...	2,055	
3,543	4,091	23,022	39,223	2,55,428	+ 6,756	3,543	4,091	− 878	91,781	...	88,238	
1,255	542	12,650	4,168	82,145	− 5,397	1,255	542	− 7,194	13,852	...	12,596	
783	108	100	3,177	15,187	+ 3,359	783	108	+ 2,468	2,882	...	2,099	
4,576	1,065	3,424	6,168	71,103	+ 4,592	4,576	1,065	−1,049	25,355	...	20,779*	† Out of this amount Rs. 8,370 is payable by the Port Commissioners, Chittagong.
9,501	12,990	36,555	26,553	2,46,112	+ 48,735	9,501	12,990	+26,244	2,95,077	...	2,85,576	
2,694	1,463	5,899	32,411	1,42,173	+ 11,532	2,694	1,463	+ 7,375	33,188	...	30,494	
2,580	3,173	5,748	14	61,471	− 187	2,580	3,173	− 5,940	79,974	...	77,394	
1,973	2,584	10,872	15,435	1,01,458	+ 6,295	1,973	2,584	+ 1,738	58,947	...	56,974	
4,681	331	10,859	10,198	72,161	+ 5,775	4,681	331	+ 763	8,505	...	3,824	
2,667	114	2,005	9,722	75,256	+ 2,088	2,667	114	− 693	2,182	2,000	1,515	
675	152	420	4,254	29,965	+ 2,087	675	152	+ 1,260	3,538	...	2,863	
7,151	11,430	26,028	23,632	1,77,940	+ 53,966	9,151§	11,430	+33,385	2,76,513	...	2,69,362‖	The balance of the Sinking Fund on 31st March 1905 was Rs. 17,300 invested in Government Securities and cash Rs. 143.
509	225	225	6,585	36,833	+ 3,082	509	225	+ 2,348	5,753	...	5,244	

ment order No. 160T.—M., dated 10th June 1904, to Commissioner.
advanced to the Municipality on the 1st February 1905.
ber 1904, no instalment became due during the year.
Municipality from their Chairman has not been shown.

‖ Government loan ... ... Rs. 2,47,362
Private loan 22,000
2,69,362

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1905-1906.

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1907.

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 2470.

CALCUTTA, THE 28TH DECEMBER 1906.

FROM H. J. McINTOSH, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution, recorded by the Lieutenant-Governor, on the working of Municipalities in Bengal during the year 1905-06, together with the Standard Statistical Tables Nos. I, II, III, and IV prescribed under the orders of the Government of India noted in the margin.

Home Department Resolution—

No. $\frac{1\text{-Munpl.}}{53-64}$, dated the 31st May 1890.

No. $\frac{1\text{Munpl.}}{68-79}$, dated the 23rd July 1891.

No. 194—205, dated the 22nd October 1902.

Revenue and Agricultural Department Resolutions—

No. $\frac{2}{79-88}$, dated the 19th July 1872.

No. $\frac{2}{50-59}$, dated the 16th June 1873.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. McINTOSH,

Offg. Secy. to the Government of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 28TH DECEMBER 1906.

RESOLUTION—No. 2469M.

READ—

The Reports from the Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1905-06.

READ again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1904-05.

One new Municipality was created during the year 1905-06, viz., at Katihar, in the district of Purnea. The Sambalpur Municipality was transferred to Bengal from the Central Provinces, while 35 Municipalities were transferred to the jurisdiction of the new Province of Eastern Bengal and Assam. The present Resolution therefore deals with the statistics of 128 Municipalities, and compares them with the statistics of 126 Municipalities of the previous year.

2. *Collections.*—The high standard of collections noticed in the last Resolution was maintained during the year under review. Although, owing to the steady reduction of realisable arrears, the percentage of total collections on current demand fell from 97·4 to 96·4, the percentage of current collections on current demand rose from 93·0 to 93·7, the lowest percentage, viz., 92·5, being attained in the Patna Division. The percentage of total remissions on current demand fell in the aggregate from 4·6 to 4·2, the highest figure being returned from the Bhagalpur Division where it rose from 3·6 in 1904-05 to 7·3. The increase in that Division is mainly due to the large remissions allowed at Monghyr and Bhagalpur, owing it is said to the prevalence of plague in those places. In the Burdwan Division the remissions fell from 8·5 per cent. to 5·7 per cent. With an increase of Rs. 1,17,840 in the current demand, and a falling off in the total remissions, the total outstanding balance at the close of the year for all the municipalities was reduced from Rs. 1,98,929 in 1904-1905 to Rs. 1,78,944. Thirteen Municipalities collected cent. per cent. on the current demand or more, whilst in 19 there was either no outstanding balance or a balance of less than Rs. 10 only. Both these results were obtained in the Municipalities of North Dum-Dum and Garulia. The Daudnagar Municipality realised 112·2 per cent. of its current demand, and with a remission of ·1 per cent. on the demand had an outstanding balance of only Rs. 12.

3. *Number of Rate-payers.*—The total number of rate-payers was 407,961, and the percentage to population 17·3 against 17·2 in 1904-1905. As in the previous year, the percentage was highest at Katwa (30·8) and lowest (7·3) in the Municipality of Titagarh where there is a large migratory population of mill-hands.

4. *Results of Elections held during the year.*—General elections were held during the year in 40 Municipalities. In one of the wards of the Sasaram Municipality, where the elections were contested, all the persons qualified to vote were present at the poll and recorded their votes. In the other contested elections the attendance of voters ranged between 83·7 per cent. in a ward of the Vishnupur Municipality and 1·2 in one of the wards of the Jagadispur Municipality. The elections failed in certain wards of four Municipalities only—Arrah, Hajipur, Cuttack and Hazaribagh.

5. *Constitution of Committees and attendance at Meetings.*—The total number of Commissioners was 1,745 against 1,718 in the previous year, the increase being due to the creation of the Katihar Municipality and to the transfer to Bengal of the Sambalpur Municipality. The number of meetings held

was 2,138, of which 177 were adjourned; against 2,189 meetings held in 1904-05, of which 153 were adjourned. The Cossipore-Chitpur and Kalna Municipalities held the largest number of meetings (49). Thirteen Municipalities failed to hold one meeting a month, and at Jamalpur and Chaibassa only 7 meetings were held. The average attendance at meetings was practically the same as in the previous year, though the number of Municipalities in which it amounted to one-half rose from 89 to 93. The average attendance was highest in the new Municipality of Katihar (81·8), and exceeded three-fourths of the number of Commissioners at Asansol and Bihar. The lowest figure is returned from Giridih where the average attendance was only 27·0 per. cent.

6. *Assessment and Taxation.*—The rate on holdings was levied in the new Municipality of Katihar from the beginning of the current year. This method of taxation was substituted for the alternative tax on persons in the Municipalities of Purulia, Cuttack, Garulia, Bhatpara and Kotrung, and is now in force in 49 Municipalities and in certain wards of the Bhadreswar, South Dum-Dum, Deoghur, Bettiah and Darbhanga Municipalities, the tax on persons being levied elsewhere. There are now therefore only six Municipalities with a population exceeding 20,000, viz., Bankura, Berhampore, Bihar, Arrah, Sasaram and Balasore, in which the tax on persons continues to be levied. During the year an effort was made to introduce the rate on holdings in all the wards of the Darbhanga Municipality, but it is reported that the experimental valuation which was made showed that its general introduction would entail a loss of income. The Commissioner of the Division is not, however, convinced that the system of taxing persons, which is liable to error, as opposed to the tax on actual visible property, is suited to rising towns like Arrah and Darbhanga, and he has promised to examine the matter further. The change seems desirable at Arrah where both the water and the latrine rates are in force and are levied on the annual value of holdings. The latrine rate was levied in 88 towns, the water rate in 13, and the lighting rate in 2. The levy of a lighting rate which was sanctioned in the previous year could not be enforced during the year at Maniktala and Cossipore-Chitpur. In 16 towns the rate on holdings was levied at less than the maximum, but the gradual rise in the average incidence of taxation per head of population, which was noticed in the last Resolution, was maintained during the year, the figures showing an increase of ten pies. The highest incidence of taxation (Rs. 8-5-10) was attained in the hill municipality of Darjeeling. Among the Municipalities in the plains, Sambalpur returned the highest figure, viz, Rs. 3-12-7, and Ramjibanpur, in the district of Midnapore, the lowest, annas 4-3. In 20 other towns the incidence of taxation was less than eight annas per head.

7. *Revision of Assessment.*—General or partial revisions of assessment were made in several Municipalities during the year. The revision of assessments at Howrah resulted in a total increase of Rs. 20,171 in the demand for the house, lighting, latrine and water rates. The assessments were revised by paid assessors in several Municipalities, and the results were on the whole fairly satisfactory; but in Baduria the good result achieved by the assessor was, it is reported, rendered futile by the interference of the appellate committee, by whom the increase of 21·4 per cent. was reduced to 8·1 per cent. A considerable increase of income was obtained in the following towns:—

Name of Municipality.	Amount of increase.
	Rs.
Maniktala	11,635
Monghyr	9,739
Bhatpara	8,564
Cossipore-Chitpur	4,570
Purulia	4,509
Naihati	3,502
Patna	3,137

8. *Fresh imposts levied during the year.*—The tax on carriages and on animals was introduced at Kotrang, Santipur and Ranaghat; and the market regulations under Part X of the Municipal Act were enforced in the Municipalities of Vishnupur and Baraset, and in Ward IV of the Halishahar Municipality. License fees were for the first time levied on the storage of kerosine oil and on tanneries in Bankura, on dealers in kerosine oil at

Baruipur, and on meat shops at Titagarh. The provisions of Part IX of the Act were enforced at Azimganj and Sitamarhi, in the added area of the Garden Reach Municipality, and in certain selected parts of the Kishenganj, Motihari and Darbhanga Municipalities.

9. *Income and Expenditure.*—The total income of the Municipalities, including the opening balance, was Rs. 57,25,680, or an increase of Rs. 1,95,236 over that of the previous year. The total expenditure was Rs. 47,83,368 against Rs. 47,78,202 in 1904-1905.

10. *Closing balances of Municipalities.*—The aggregate closing balances rose from Rs. 7,52,242 in the preceding year to Rs. 9,42,312. The inclusion of unspent loans or grants from Government accounts for the comparatively large balances shown in some towns, as in Maniktala (Rs.1,23,615), Bhagalpur (Rs. 68,749) and Titagarh (Rs. 35,263).

Most municipalities maintained a sufficient closing balance; but at Meherpur the closing balance is shown as only Rs. 196, at Debhatta only Rs. 33 were reserved to form the balance, and at Buxar only Rs. 19. The attention of the Divisional Commissioners is invited to these cases.

11. *Income (Rs. 49,67,128).*—The steady growth of Municipal income referred to in the last Resolution continued during the year. Excluding the income of the newly added municipality of Sambalpur (Rs. 60,702), there was an improvement of Rs. 1,31,153, accompanied by a large decrease of Rs. 1,61,965 under "Extraordinary and Debt." The net increase was thus Rs. 2,93,118, or 6 per cent., of which about a lakh accrued under Municipal rates and taxes. The general increase was shared by all the Divisions, but as might be expected it was largest in the Presidency Division where it amounted to Rs. 1,64,332.

12. *Octroi Tax (Rs. 47,417).*—This tax is levied only in the Sambalpur Municipality, which has been recently transferred to this Province. The gross income from this source shows an increase of Rs. 5,805, whilst the net income after the payment of refunds amounted to Rs. 27,901 against Rs. 25,659 in 1904-1905.

13. *Tax on Houses and Lands (Rs. 11,72,795).*—The revenue from this source increased by Rs. 63,768. The tax is not levied in Sambalpur, nor was it levied during the year at Katihar; and the increase is due mainly to the substitution of this form of taxation for the tax on persons in the five Municipalities mentioned in paragraph 6 above. The Municipalities in which the increase under this head was most marked as compared with the previous year were Cossipore-Chitpur (Rs. 3,446) and Maniktala (Rs. 4,787), these results being due to revision of assessment. On the other hand there was a falling off at Monghyr (Rs. 3,467) and Bhagalpur (Rs. 2,917), ascribed to the prevalence of plague. The increase at Sahebganj (Rs. 4,207) was due to the payment of arrears by the East Indian Railway Company, and similarly the apparent decline of Rs. 10,667 at Bally was due to the fact that in the previous year large arrears had been collected from the Company.

14. *Tax on Animals and Vehicles (Rs. 2,24, 073).*—The receipts under this head rose by Rs. 2,475, the largest increase occurring in the Municipality of Kishanganj where it rose from Rs. 611 in 1904-1905 to Rs. 3,144. No explanation has been given of this remarkable increase, but the Commissioner considers that it is probably due to the appointment of a special staff for the realization of fees from outside carts and ponies habitually plying within Municipal limits. The Commissioner will be asked to satisfy himself that the tax is being properly administered in this Municipality without undue hardship to persons whose carts only occasionally visit the Municipality. There were also marked increases in the Municipalities of Cuttack (Rs. 1,480) and Barasat (Rs. 1,132), whilst there was a falling off (Rs. 1,107) at Darbhanga. Inspecting officers should continue to see that the law on the subject of the registration of carts is not oppressively exercised by Municipalities.

15. *Tax on Professions and Trades (Rs. 53,954).*—The income from this minor item of Municipal revenue declined by Rs. 1,020 as compared with the previous year. The tax was levied in all the Municipalities, except four, viz., Debhatta, Kurseong, Jhalda and Raghunathpur.

16. *Tolls on Roads and at Ferries (Rs. 93,428).*—Excluding the income from this head in the Sambalpur Municipality (Rs. 2,485), the revenue shows an aggregate decline of Rs. 4,056. Tolls on roads are levied only in the Municipality of Sambalpur. The decrease in the income from ferries occurred mostly in the Municipalities of Patna (Rs. 5,665), Muzaffarpur (Rs. 3,408) and Burdwan (Rs. 1,701). The decline at Patna was due to a concession having been granted to the Bengal and North-Western Railway Company to run a ferry service for the convenience of the passengers travelling by that line, whilst at Muzaffarpur heavy floods interfered with the traffic. The resettlement of ferries at lower rates accounts for the decline at Burdwan.

17. *Water-rate (Rs. 2,98,646).*—The total revenue shows an increase of Rs. 31,868. There were marked increases at Howrah (Rs. 2,576), Maniktala (Rs. 2,140) and Arrah (Rs. 4,011). Better collections at Howrah and a revision of assessment at Maniktala account for the improvements in those places. The increase at Arrah is not accounted for. A decrease of Rs. 1,756 at Bhagalpur was due to the prevalence of plague in that town.

18. *Lighting-rate (Rs. 94,244).*—This rate was levied only in two towns, viz., Howrah and Darjeeling, as in the previous year, and yielded an increase of Rs. 6,936, of which Rs. 6,084 occurred in Darjeeling. This was due to the extension of electric connections with private buildings.

19. *Conservancy, including Scavenging and Latrine-rate (Rs. 7,08,870).*—There was an improvement of revenue of Rs. 43,840, which was shared more or less by all the Divisions except Bhagalpur, the largest increase occurring in the Municipalities of Howrah (Rs. 12,268) and Cossipore-Chitpur (Rs. 7,453). The general increase is ascribed to the enforcement of the tax in new areas and on new and improved holdings, and also to better collections; but it is a matter for regret that no progress has been made by Municipalities in rendering their systems of sewage disposal remunerative, and that only in the Cossipore-Chitpur Municipality was any revenue derived from the trenching grounds.

20. *Tax on Persons according to their circumstances and property (Rs. 3,89,112).*—There was a decrease in the revenue of Rs. 43,137, due to the substitution in five Municipalities of the tax on holdings for this form of taxation. The total revenues under these two heads shows an improvement of Rs. 20,631 as compared with the previous year.

21. *Grants from Provincial and Local Funds, and contributions from Private Individuals (Rs. 4,21,090).*—The increase of Rs. 29,600 is accounted for by larger grants from Government for general purposes, and from local funds for medical purposes. The total contributions for general purposes amounted to Rs. 1,51,906, for education to Rs. 9,562, and for medical to Rs. 2,59,622.

22. *Gifts, etc., by Private Individuals.*—Many instances of private liberality are brought to notice in the reports of the Commissioners, which have already been acknowledged in a separate Resolution. The most prominent of the public benefactors during the year were Rai Sitab Chand Nahar Bahadur, who contributed Rs. 7,000 towards the cost of works for the protection of the town of Azimganj from the Bhagirathi river; Babu Lal Dhari Singh and his brother, zamindars of Dinapore, who contributed Rs. 5,000 for the construction of a building for the Dinapore Charitable Dispensary; and Mr. Solano of Arwal who contributed Rs. 4,500 for the construction of an infectious diseases ward in the Gaya Cholera Hospital.

23. *Expenditure.*—The aggregate expenditure of the Municipalities in Bengal amounted to Rs. 47,83,368, against Rs. 47,78,202 in 1904-05. The ordinary expenditure (*i.e.*, excluding repayment of loans, advances, deposits, etc.), which amounted to Rs. 39,48,665, shows a slight falling off.

24. *Office and Collection Establishment (Rs. 3,65,044).*—Excluding the Sambalpur Municipality, the aggregate expenditure on this account shows a small increase of Rs. 3,817, and as in the previous year represented about one-tenth of the total ordinary expenditure. The expenditure rose in the Orissa Division from 9·9 per cent. of the total expenditure to 11·2 per cent., and in the other Divisions the percentage was practically stationary. The highest percentage (24·9) was incurred in the small Municipality of Debhatta in the 24-Parganas, and the lowest 4·3 in the Sitamarhi Municipality.

25. *Prevention of Fire (Rs. 25,712).*—Of the total expenditure under this head, Rs. 24,500 is contributed by the four Municipalities of Howrah, Cossipore-

Chitpur, Maniktala and Garden Reach, this sum representing their contribution to the up-keep of the Metropolitan Fire-Brigade. The charges in the rest of the Province were trifling. Towards the close of the year, the Commissioners of the Darjeeling Municipality organized a fire-brigade at a cost of Rs. 21,444, one-half of which was paid by Government.

26. *Lighting* (*Rs. 2,46,145*).—The total expenditure shows a decrease of Rs. 41,836, which is accounted for by a reduction of Rs. 49,510 in the capital expenditure on the electric installation at Darjeeling. In the Howrah Municipality the expenditure rose by Rs. 5,702, owing to the payment of arrears due to the Gas Company. In the rest of the Province the charge was almost stationary.

27. *Water-supply* (*Rs. 2,48,049*).—The Sanitary Board have reported generally that the management of the Water-works in those Municipalities which maintain complete installations has been satisfactory. In Howrah, the high level of efficiency which has always been noticeable was maintained, the daily average quantity of filtered water delivered from the Water-works having increased from 1,724,000 gallons to 1,923,000 gallons. The number of house connections is now 3,796, and the total length of the distribution pipes has been increased by 2,459 feet. The management of the Burdwan Water-works was also efficient, and the Commissioner reports that the members of the Water-works Sub-Committee take great interest in the works. Out of a population of 38,000, only 18,000 are at present supplied with pipe-water, the daily consumption being 10·52 gallons per head. At Arrah, in spite of the difficulties arising from the recession of the river from the intake, a constant supply of water was maintained throughout the year. The management of the Water-works at Berhampore shows some improvement. The supply of water was well maintained, the average daily supply per head being a little under 8 gallons. The expenditure on account of maintenance and capital charges exceeded by Rs. 4,804 the revenue derived from the water-rate, although this is levied at the maximum rate, and the total deficit up to date is about Rs. 15,000. The assertion that the introduction of a filtered water-supply has produced no effect on the mortality of the town, is one that should be carefully examined by the Sanitary Commissioner. The difficulties attending the management of the Bhagalpur Water-works still exist. It has now been decided, after exhaustive enquiries by the Engineering and Sanitary advisers of Government, to replace the existing pumping plant by Diesel oil engines, and to carry out other improvements, which will it is hoped secure a constant and adequate supply of filtered water at all times of the year. Government has made a large grant towards the cost of these improvements. The hill towns of Darjeeling and Kurseong are fortunate in being able to secure supplies of comparatively pure water from springs in the locality. As however it is impossible efficiently to guard the catchment area from all chances of pollution, it is essential that the supply should be filtered, and it has now been decided that the existing settling tanks at Darjeeling should be converted into filters and that arrangements are to be made for the filtration of the water-supply at Kurseong. A small installation after the Faridpur pattern for the improvement of the water-supply has been completed at Khulna, and at Jessore and Gaya more ambitious projects are at present under consideration.

28. *Drainage* (*Rs. 1,60,065*).—There was a decrease of Rs. 10,851 in the expenditure, which is accounted for by a fall of Rs. 14,917 under capital expenditure. At Howrah, the execution of Block II of the Sibpur Drainage scheme was completed during the year, and the construction of drains for the Southern Foreshore area was commenced. A scheme for the surface drainage of the Northern Foreshore section, at an estimated cost of about 1½ lakhs, is also under the consideration of the Commissioners. Towards the close of the year a scheme for the drainage of the Titagarh Municipality, at an estimated cost of Rs. 89,411, was sanctioned by Government. To meet the cost of this project, the Commissioners have taken a loan of Rs. 55,000, which will be supplemented by a contribution of Rs. 15,000 from the local mills, the balance of Rs. 10,000 being met by a grant from Government. A comprehensive scheme for the drainage of the Cossipore-Chitpur Municipality was submitted during the year, and is now being revised under

the instructions of Government. The question of the drainage of Puri has long been under the consideration of Government, and during the year a Committee was appointed, with the Commissioner of the Orissa Division as President, to consider the scheme prepared by the Sanitary Board for the improvement of the drainage of that town. The Committee submitted its report, in which the probable cost of the works to be taken up at once was estimated at Rs. 1,70,000. The scheme as modified by the Committee has received administrative approval, and Government has undertaken to assist the Municipality in carrying it out. The detailed plans and estimates are now under preparation. The creation of the appointment of an Assistant Sanitary Engineer to supervise the preparation of schemes for drainage and water-supply has received the sanction of the Secretary of State, and it is hoped that Municipalities will derive much benefit from the advice and assistance of this officer. It is of the greatest importance that, before incurring expenditure on the preparation of such schemes, the Municipal authorities should consult the sanitary advisers of Government, as past experience has shown that great waste of time and money may occur in the preparation of unsuitable and ill-considered projects.

29. *Conservancy, including Road-cleaning and Road-watering and Latrines (Rs. 11,79,206).*—The expenditure on this important municipal service rose in all the Divisions. The increase was marked in the Burdwan, Presidency and Patna Divisions, where it amounted to Rs. 36,502, Rs. 14,797 and Rs. 11,921, respectively. The Municipality of Howrah spent Rs. 35,170 on the strengthening of the conservancy establishment and the purchase of carts and wheel-barrows. There has been no extension of the bacteriological method of night-soil disposal, and the only Municipalities in which septic tanks maintained by the Commissioners are at present in use are Howrah and Muzaffarpur. It is reported that the four biological filters established in the former Municipality for the disposal of liquid sewage continued to work satisfactorily. The important hill station of Darjeeling is one in which the advantages of a system of septic tanks for the disposal of sewage should be very great. Such a scheme has now been prepared by Captain Clemesha, late Officiating Sanitary Commissioner, and will it is anticipated be adopted by the Municipality. At Howrah, the work of opening out insanitary *bustees* was pushed on vigorously, and additional surveyors were employed to prepare the necessary plans. In his report for 1905, the Sanitary Commissioner writes that the conservancy arrangements in Municipalities are also gradually improving. Old insanitary latrines are being replaced by new ones of better type, in many places glazed stone-ware latrine seats are being brought into use, and almost all the Municipalities now use proper trenching grounds.

30. *Hospitals and Dispensaries (Rs. 4,24,962).*—The expenditure shows an increase of Rs. 70,081. Deducting the contributions from Government and other sources, and the interest on investments for Medical purposes, as also the income from "fees and revenue from Medical institutions," the total net expenditure on hospitals and dispensaries and plague charges amounted to Rs. 2,21,650, or about 4·2 per cent. of the total Municipal revenue of the year. According to the annual Dispensary Report for the calendar year 1905 the net grant from Municipal funds was Rs. 1,89,696. This amount evidently excludes the charges on account of plague incurred by the Municipalities.

31. *Vaccination (Rs. 19,198).*—The expenditure shows a slight increase. Deducting from the total number of births registered the number of children under one year who died during the year, the total number of children under one year available for vaccination was 46,094, of whom 43,292 or about 94 per cent. were successfully vaccinated.

32. *Markets and Slaughter-houses (Rs. 60,593).*—The expenditure rose by Rs. 20,428 as compared with the previous year. The increase occurred in the Patna (Rs. 14,821) and Orissa (Rs. 13,134) Divisions. The construction of new markets at Chapra and Sitamarhi accounts for the increase in the former Division; and in the latter the Puri Municipality acquired lands for a Municipal market and put up some *kutcha* shops. The plan for a new marked in the Patna Municipality has been approved, and the work will be taken in hand

during the current year. The necessity for preventing the spread of disease through the public food-supply received continued attention during the year.

33. *Public Works (Rs. 6,38,318).*—The expenditure on public works shows a decrease of Rs. 2,09,185, which is more than accounted for by the contribution of 2¼ lakhs of rupees made by the Howrah Municipality in 1904-1905 to the East Indian Railway Company for strengthening a bridge.

34. *Public Instruction (Rs. 1,31,907).*—The expenditure on education increased by Rs. 12,321. The total expenditure on primary education rose from Rs. 65,987 to Rs. 73,929, which represents 3·0 per cent. of the ordinary income of the Municipalities against 2·8 in the previous year. The percentage was highest in the Orissa Division (3·68) and lowest in the Burdwan Division (2·3) as in the previous year. The prescribed standard of 3·2 per cent. is fairly approximated in the aggregate, but it was largely exceeded in many of the small towns, rising as high as 48·7 per cent. in Khulna where large expenditure was incurred on primary school buildings. At Ramjibanpur, in the Midnapore District, the percentage stood at 10·4.

35. *Loans.*—Thirty-one Municipalities were in debt at the close of the year; and if the sum of Rs. 1,57,093 on account of the accumulated balances of the sinking funds of the Burdwan, Howrah and Bhagalpur Municipalities for the repayment of their debenture loans is excluded, the total net indebtedness amounted to Rs. 34,60,414. Of this sum, the loan liabilities of the Howrah Municipality alone account for Rs. 18,94,790. Nine new loans were granted during the year, aggregating Rs. 3,81,000, of which Howrah drew Rs. 1,00,000 for drainage purposes, and Rs. 60,000 and Rs. 50,000 for an additional filtered water reservoir and for the extension of the water-works in that town. For the extension or improvement of water-supply, Maniktala received Rs. 1,00,000, South Barrackpore Rs. 4,000, Khulna Rs. 8,000, Berhampore Rs. 6,000 and Darjeeling Rs. 33,000. Titagarh received Rs. 20,000, being the first instalment of a loan of Rs. 55,000 for drainage works.

On the 31st March 1906, the total outstanding liabilities of all the Municipalities on account of unpaid bills and unfinished works stood at Rs. 1,51,101, which is more than 16 per cent. of the closing balances and 5 per cent. of the current demand. In four Municipalities the liabilities exceeded the closing balances, and in six they exceeded 15 per cent. of the current demand. More attention should be paid to the prompt payment of all liabilities as they fall due.

The Municipalities in debt to Government paid the interest and instalments of their loans in full, with two exceptions. The Commissioners of the South Suburban Municipality were unable to levy the water-rate, owing to the insufficiency of the water supplied from the Calcutta mains, and were therefore allowed to postpone the repayment of the principal. Arrangements are being made to increase the supply of water, when the full amount of water-rate will be levied and the Municipality will be in a position to pay the instalments of the loan as these fall due. At Utterpara, owing to delay in obtaining sanction to its drainage scheme, the Municipality was unable to utilize the loan that was granted for the purpose, and was allowed to defer payment of the instalments until the scheme was finally sanctioned. The financial embarrassments of the Berhampore Municipality, which were described at length in the last Resolution, continued during the year under review; but an improvement is expected with an increased assessment and greater economy. The Commissioner of the Bhagalpur Division reports that the Darjeeling Municipality incurred heavy charges in disregard of the sanctioned budget, and that, if this irregularity were to continue, the Municipality might any day find itself unable to pay its way. A separate enquiry is being made in the matter, but there is no apprehension as to the solvency of the Municipality, since the rate on holdings was levied only at 7 per cent. on their value against the legal maximum of 10 per cent.

36. *Audit of Accounts and Embezzlements.*—Only three cases of embezzlement were reported during the year. They do not call for special notice.

37. *Working of the Porters and Dandiwallas Act.*—This Act was in force in the Municipalities of Darjeeling and Kurseong. There was a large increase in the number of porters and *dandiwallas* registered in Darjeeling. There was

however only one prosecution against 40 in the previous year. At Kurseong there were 4 prosecutions. No licenses were cancelled during the year in either town.

38. It is usual in this Resolution to take special notice of the administration of the Howrah Municipality. The high standard of efficiency recorded in past years has been satisfactorily maintained, the Collection Department in particular having continued to work well. The percentage of the total collections to the current demand is practically the same as that of the previous year, the slight drop from 97·8 to 97·5 being due to a decrease in the arrear collections. The outstanding balance has been reduced from Rs. 24,539 in 1904-1905 to Rs. 9,090, nearly half of which consists of arrears for 1905-1906. Out of a total demand of Rs. 5,89,000, Rs. 5,51,000 was collected, the percentage being 93·5 as compared with 87·6 in the previous year. It is especially satisfactory to observe that the income from fines fell from Rs. 16,300 to Rs. 8,800. The Chairman reports that in former years the procedure preliminary to prosecution gave opportunities for black-mail and oppression by subordinates, and that in many cases the fines inflicted were so excessive as to weigh heavily on the persons fined. To remedy the discontent caused among the rate-payers by this state of affairs, the Commissioners have decided that no prosecution shall be instituted without full enquiry by an officer of superior rank. Arrangements have also been made to have such cases tried by Honorary Magistrates. Of all the branches of the administration perhaps the most noticeable for its efficiency is the Water-works. The Sanitary Board have expressed their appreciation of the careful manner in which these have been looked after, and their high state of efficiency. During the year the construction works of Block II of the Sibpur Drainage scheme were entirely completed. The Sanitary Engineer frequently inspected the works, and has stated in his final report that the work appears to have been exceedingly well and carefully carried out. Detailed plans and estimates for the construction of *pucca* drains in Block IV of the South Foreshore scheme were prepared during the year, and received the sanction of Government after its close. Schemes for the drainage of the Northern Foreshore section of the town and for the Central section are at present under the consideration of the Commissioners, and when these portions are ready the whole project will be complete. With the completion of the drainage system and the ultimate connecting up of all the houses of the town with the *pucca* drains, a steady improvement in the sanitary condition of the town can confidently be expected.

39. There is little to add to the foregoing detailed account of the results of Municipal administration in Bengal during the past year. It is beyond doubt that the public interest in Municipal administration is maintained, if it is not actually on the increase. The tax-payers are discovering that they must themselves be mainly responsible for the condition of the towns in which they reside, and that without their co-operation and assistance efficient administration is an impossibility. Government can advise and assist the Municipalities both through the local officers and by the advice of the experts employed under it; but it is with the people themselves, the general body of rate-payers and their representatives, that the responsibility for the success or failure of Municipal administration must ultimately rest. Although it is to be regretted that, more particularly in the smaller Municipalities near Calcutta, the representation on the Board of Commissioners and the control of the administration is at times made a matter of party strife, it is still far better that this should be the case than that the rate-payers should regard the question with indifference. That they do not do so is proved by the steady and sustained improvement in the administration which has taken place.

In conclusion, the Lieutenant-Governor again desires to congratulate the Municipalities on the good work that has been accomplished, and to express his appreciation of the public spirit displayed by the many gentlemen who have as Municipal Commissioners devoted their time and labour to the service of the public.

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Offg. Secretary to the Govt. of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1905-1906.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1906.*

1	2	3	4	5	6								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	
BURDWAN DIVISION.													
Burdwan ...	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	1	6	15	22	3	19	2	20	
	2	Kalna		8,121	...	5	10	15	1	14	...	15	
	3	Katwa		7,220	...	4	8	12	...	12	...	12	
	4	Dainhat... ...		5,618	...	4	8	12	...	12	...	12	
	5	Raniganj ...		16,398	...	4	8	12	1	11	3	9	
	6	Asansol ...		17,984	5	5	...	10	5	5	6	4	
			Total ...	94,032	6	28	49	83	10	73	11	72	
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	2	3	11	16	3	13	...	16	
Bankura	8	Bankura ...	Ditto ...	20,666	1	3	8	12	1	11	2	10	
	9	Vishnupur ...		19,090	...	4	8	12	...	12	...	12	
	10	Sonamukhi ...		13,448	...	9	...	9	...	9	...	9	
			Total ...	53,204	1	16	16	33	1	32	2	31	
Midnapore ...	11	Midnapore ...	Act III (B.C.) of 1884 as amended.	33,138	1	5	12	18	2	16	2	16	
	12	Tamluk		7,872	2	2	8	12	2	10	...	12	
	13	Ghatal		14,537	...	5	10	15	1	14	...	15	
	14	Chandrakona ...		9,315	...	4	8	12	...	12	...	12	
	15	Ramjibanpur ...		10,265	...	3	6	9	...	9	...	9	
	16	Khirpai		4,995	...	3	6	9	...	9	...	9	
	17	Kharar		9,493	...	5	10	15	...	15	...	15	
			Total ...	89,615	3	27	60	90	5	85	2	88	
Hooghly... ...	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	1	5	12	18	3	15	2	16	
	19	Serampore ...		44,451	...	6	12	18	2	16	4	14	
	20	Uttarpara ...		7,036	...	4	8	12	1	11	1	11	
	21	Baidyabati ...		17,174	...	4	8	12	...	12	1	11	
	22	Bhadreswar ...		15,150	...	4	8	12	...	12	3	9	
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9	
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9	
	25	Arambagh ...		8,281	...	10	...	10	2	8	...	10	
			Total ...	133,892	1	39	60	100	8	92	11	89	
Howrah	26	Howrah ...	Act III (B.C.) of 1884 as amended.	157,594	2	8	20	30		27	9	21	
	27	Bally		18,662	...	6	12	18	2	16	4	14	
	28	Uluberia ...		5,395	2	7	...	9	2	7	...	9	
			Total ...	181,651	4	21	32	57	7	50	13	44	
			Divisional Total	561,086	17	134	228	379	34	345	39	340	
PRESIDENCY DIVISION.													
24-Parganas ...	29	Cossipore-Chitpur.	Act III (B.C.) of 1884.	40,750	...	4	8	12	5	7	2	10	
	30	Maniktala ...		32,387	...	4	8	12	2	10	1	11	
	31	Baranagore ...		25,432	...	3	6	9	1	8	3	6	
	32	Kamarhati ...		13,216	...	9	...	9	1	8	2	7	
	33	South Suburban		26,374	...	3	7	10	2	8	...	10	
	34	Tollyganj ...		12,821	...	3	6	9	...	9	...	9	
	35	Garden Reach...		28,211	...	12	...	12	...	12	7	5	
	36	Rajpur ...		10,713	...	6	12	18	2	16	...	18	
	37	Baruipur ...		4,217	...	3	6	9	2	7	...	9	
	38	Jainagar ...		8,810	...	4	8	12	...	12	...	12	
	39	South Dum-Dum		10,904	...	3	6	9	1	8	...	9	
	40	North ditto		4,996	...	3	6	9	1	8	...	9	
	41	South Barrackpore.		9,419	...	3	6	9	1	8	...	9	
	42	Panihati ...		11,178	...	3	7	10	2	8	...	10	
	43	Tittaghar ...		16,065	...	9	...	9	...	9	6		
	44	North Barrackpore.		12,600	...	5	10	15	2	13	...	15	
	45	Garulia ...		7,375	...	9	...	9	1	8	4	5	
	46	Barasat ...		8,634	...	6	12	18	2	16	...	18	
	47	Naihati ...		13,831	...	3	6	9	3	6	2	7	
	48	Halisahar ...		9,922	...	4	8	12	1	11	2	10	
	49	Bhatpara ...		21,540	...	11	...	11	...	11	6	5	
	50	Gobardanga ...		5,865	...	3	6	9	...	9	...	9	
	51	Basirhat ...		16,315*	...	5	10	15	...	15	...	15	
	52	Baduria ...		12,921	...	4	8	12	...	12	...	12	
	53	Taki ...		5,089	...	3	6	9	1	8	...	9	
	54	Budge-Budge ...		13,051	...	10	...	10	1	9	7	3	
			Total ...	382,626	...	135	152	287	31	256	42	245	
Nadia	55	Krishnagar ...	Act III (B.C.) of 1884.	24,547	3	5	13	21	4	17	2	19	
	56	Santipur ...		26,398	1	9	...	10	1	9	...	10	
	57	Ranaghat ...		8,448*	1	5	12	18	2	16	...	18	
	58	Nadia ...		10,880	...	9	...	9	...	9	...	9	
	59	Kushtia ...		5,330	...	4	8	12	1	11	1	11	
	60	Kumarkhali ...		4,584	...	5	10	15	1	14	...	15	
	61	Meherpur ...		5,766	...	3	6	9	...	9	...	9	
	62	Birnagar ...		3,124	...	4	8	12	...	12	...	12	
	63	Chakdah ...		5,482	...	12	...	12	...	12	1	11	
			Total ...	95,059	5	66	57	118	9	109	4	114	

* Decrease is due to reduction in area.

FORM NO. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1906*—continued.

1	2	3	4	5	6								7
					NUMBER OF MEMBERS OF COMMITTEE.								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
PRESIDENCY DIVISION—*concluded*.													
Murshidabad ...	64	Berhampore ...	Act III (B.C.) of 1884.	24,397	2	6	17	25	5	20	3	22	
	65	Murshidabad ...		15,168	...	5	10	15	1	14	1	14	
	66	Azimganj ...		13,385	...	5	10	15	...	15	...	15	
	67	Jangipur ...		10,921	...	8	16	24	3	21	1	23	
	68	Kandi ...		12,036	1	3	7	11	3	8	...	11	
			Total ...	75,907	3	27	60	90	12	78	5	85	
Jessore	69	Jessore ...	Bengal Municipal Act III of 1884.	8,054	2	4	12	18	4	14	...	18	
	70	Kotchandpur ...		9,560	...	3	6	9	1	8	...	9	
	71	Maheshpur ...		4,180	1	5	10	16	2	14	...	16	
			Total ...	21,794	3	12	28	43	7	36	...	43	
Khulna	72	Khulna ...	Act III (B.C.) of 1884.	10,480	2	13	...	15	4	11	...	15	
	73	Satkhira ...		10,381	...	4	8	12	1	11	...	12	
	74	Debhatta ...		5,454	...	12	...	12	...	12	...	12	
			Total ...	26,315	2	29	8	39	5	34	...	39	
			Divisional Total...	601,711	13	259	305	577	64	513	51	526	
PATNA DIVISION.													
Patna	75	Patna	Act III (B.C.) of 1884.	153,739	4	7	20	31	4	27	4	27	
	76	Barh		12,164	1	3	6	10	2	8	...	10	
	77	Bihar		34,151(a)	2	2	8	12	2	10	1	11	
	78	Dinapore ...		22,858	1	6	12	19	3	16	2	17	
			Total ...	222,912	8	18	46	72	11	61	7	65	
Gaya	79	Gaya	Act III (B.C.) of 1884.	71,288	3	6	16	25	3	22	5	20	
	80	Tikari		6,437	2	10	...	12	5	7	1	11	
	81	Daudnagar ...		9,744	1	12	...	13	1	12	...	13	
			Total ...	87,469	6	28	16	50	9	41	6	44	
Shahabad ...	82	Arrah	Act III (B.C.) of 1884.	46,170	1	5	12	18	1	17	1	17	
	83	Jagadishpur ...		11,451	...	4	5	9	...	9	2	7	
	84	Buxar		13,945	...	5	8	13	3	10	1	12	
	85	Dumraon ...		17,236	...	3	6	9	1	8	...	9	
	86	Bhabhua ...		5,660	1	3	6	10	2	8	...	10	
	87	Sasaram ...		23,644	1	7	14	22	1	21	...	22	
			Total ...	118,106	3	27	51	81	8	73	4	77	
Saran	88	Chapra ...	Act III (B.C.) of 1884.	45,901	1	6	12	19	3	16	5	14	
	89	Revelganj ...		9,765	2	2	8	12	3	9	1	11	
	90	Siwan ...		15,756	1	3	6	10	1	9	1	9	
			Total ...	71,422	4	11	26	41	7	34	7	34	
Champaran ...	91	Motihari ...	Act III (B.C.) of 1884.	13,730	1	4	8	13	3	10	4	9	
	92	Bettiah		24,696	1	12	...	13	8	5	3	10	
			Total ...	38,426	2	16	8	26	11	15	7	19	
Muzaffarpur ...	93	Muzaffarpur ...	Act III (B.C.) of 1884.	45,617	1	6	12	19	3	16	4	15	
	94	Hajipur ...		21,398	...	4	9	13	1	12	1	12	
	95	Lalganj ...		11,502	...	10	1	11	2	9	1	10	
	96	Sitamarhi ...		9,538	1	11	...	12	2	10	1	11	
			Total ...	88,055	2	31	22	55	8	47	7	48	
Darbhanga ...	97	Darbhanga ...	Act III (B.C.) of 1884.	66,244	4	4	14	22	5	17	4	18	
	98	Madhubani ...		12,900	1	5	10	16	3	13	1	15	
	99	Roserha ...		10,245	...	14	...	14	...	14	2	12	
	100	Samastipur ...		9,101(b)	2	7	...	9	2	7	2	7	
			Total ...	98,490	7	30	24	61	10	51	9	52	
			Divisional Total...	724,880	32	161	193	386	64	322	47	339	
BHAGALPUR DIVISION.													
Monghyr ...	101	Monghyr ...	Act III (B.C.) of 1884.	50,133	1	7	11	19	2	17	5	14	
	102	Jamalpur ...		20,074	...	8	10	18	...	18	8	10	
			Total ...	70,207	1	15	21	37	2	35	13	24	
Bhagalpur ...	103	Bhagalpur ...	Act III (B.C.) of 1884.	75,764	1	6	14	21	3	18	4	17	
	104	Colgong ...		5,360	...	11	...	11	1	10	...	11	
			Total ...	81,124	1	17	14	32	4	28	4	28	

(a) Municipal area of Bihar was reduced with effect from 1st April 1905.
(b) Wrong figure was reported in 1904-1905. The figure now reported is correct: it agrees with the census figure of 1901.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1906*—concluded.

1	2	3	4	5	6								7
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								REMARKS.
					(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	
BHAGALPUR DIVISION—*concld.*													
Purnea	105	Purnea	Act III (B.C.) of 1884.	14,006	1	6	12	19	4	15	4	15	
	106	Kishanganj		7,689	1	5	7	13	2	11	1	12	
	107	Katihar		7,337	...	12	...	12	2	10	...	12	
			Total	29,032	2	23	19	44	8	36	5	39	
Darjeeling	108	Darjeeling	Act III (B.C.) of 1884.	16,924	3	22	...	25	5	20	21	4	
	109	Kurseong		4,469	1	5	6	12	1	11	6	6	
			Total	21,393	4	27	6	37	6	31	27	10	
Santhal Parganas	110	Deoghar	Act III (B.C.) of 1884.	7,019	...	7	9	16	6	10	1	15	
	111	Sahibganj		7,894	2	1	6	9	2	7	2	7	
	112	Dumka		5,326	3	7	...	10	3	7	2	8	
			Total	20,239	5	15	15	35	11	24	5	30	
			Divisional Total	221,995	13	97	75	185	31	154	54	131	
ORISSA DIVISION.													
Cuttack	113	Cuttack	Act III (B.C.) of 1884.	46,555	2*	4	12	18	2	16	3	15	
	114	Jajpur		12,109	1	11	...	12	2	10	...	12	
	115	Kendrapara		15,245	...	12	...	12	3	9	1	11	
			Total	73,909	3	27	12	42	7	35	4	38	
Balasore	116	Balasore	Act III (B.C.) of 1884.	20,965	1	5	12	18	6	12	4	14	
Puri	117	Puri	Ditto	30,857	2	3	10	15	5	10	2	13	
Sambalpur	118	Sambalpur	Central Provinces Municipal Act (XVIII of 1889).	14,003	...	4	12	16	2	14	3	13	
			Divisional Total	139,734	6	39	46	91	20	71	13	78	
CHOTA NAGPUR DIVISION.													
Hazaribagh	119	Hazaribagh	Bengal Act III of 1884.	15,799	3	4	8	15	4	11	4	11	
	120	Chatra		10,599	2	4	10	16	7	9	1	15	
	121	Giridih		9,433	1	8	...	9	1	8	4	5	
			Total	35,831	6	16	18	40	12	28	9	31	
Ranchi	122	Ranchi	Bengal Act III of 1884.	23,810	2	4	10	16	2	14	2	14	
	123	Lohardaga		6,123	...	10	...	10	...	10	2	8	
			Total	29,933	2	14	10	26	2	24	4	22	
Palamau	124	Daltonganj	Bengal Act III of 1884.	4,691	4	6	...	10	4	6	1	9	
Manbhum	125	Purulia	Ditto	17,291	2	5	12	19	5	14	5	14	
	126	Jhalda		4,879	...	9	...	9	1	8	...	9	
	127	Raghunathpur		4,172	1	9	...	10	2	8	2	8	
			Total	26,342	3	23	12	38	8	30	7	31	
Singhbhum	128	Chaibassa	Bengal Act III of 1884.	8,653	4	9	...	13	5	8	3	10	
			Divisional Total	105,450	19	68	40	127	31	96	24	103	
			GRAND TOTAL	2,354,356	100	758	887	1,745	244	1,501	228	1,517	

* Nominated number 6.

FORM No. II.

STATEMENT OF INCOME

OF

THE MUNICIPALITIES IN BENGAL

DURING

1905-1906.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5																		
				MUNICIPAL RATES AND TAXES.																		
				Octroi.																Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary).		
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
BURDWAN DIVISION.			Rs.										Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	5,203	...	...	...	...	...	...	...	...	...	40,545	5,967	1,152	3,467	24,930	...	17,048	...	545	93,654
	2	Kalna	2,107	...	...	...	...	...	...	...	...	...	311	3,417	173	...	...	...	3,521	4,582	43	12,047
	3	Katwa	2,747	...	...	...	...	...	...	...	...	...	137	603	76	...	...	...	2,027	4,825	29	7,697
	4	Dainhat	384	...	...	...	...	...	...	...	...	...	...	281	...	...	...	...	423	2,513	24	3,240
	5	Raniganj	5,427	...	...	...	...	...	...	...	...	...	12,635	1,536	546	...	...	...	2,769	...	45	17,531
	6	Asansol	2,469	...	...	...	...	...	...	...	...	...	12,567	653	187	...	...	...	4,756	...	43	18,206
		Total	18,337	...	...	...	...	...	...	...	...	...	66,195	12,457	2,134	3,467	24,930	...	30,543	11,920	729	1,52,375
Birbhum	7	Suri	1,987	...	...	...	...	...	...	...	...	...	1,284	921	182	...	...	...	3,990	4,902	12	11,291
Bankura	8	Bankura	5,437*	...	...	...	...	...	...	...	...	...	1,268	1,396	77	...	...	...	2,193	6,423	77	11,434
	9	Vishnupur	1,572	...	...	...	...	...	...	...	...	...	168	745	31	...	...	...	...	5,060	29	6,033
	10	Sonamukhi	2,599	...	...	...	...	...	...	...	...	...	66	425	71	...	...	...	...	4,449	16	5,027
		Total	9,608	...	...	...	...	...	...	...	...	...	1,502	2,566	179	...	...	...	2,193	15,932	122	22,494
Midnapore	11	Midnapore	9,259	...	...	...	...	...	...	...	...	...	18,647	5,706	485	...	...	...	14,302	...	252	39,342
	12	Tamluk	2,743	...	...	...	...	...	...	...	...	...	328	344	89	124	...	...	2,258	3,418	56	6,567
	13	Ghatal	2,555	...	...	...	...	...	...	...	...	...	280	1,046	3	...	...	...	...	6,055	79	7,463
	14	Chandrakona	1,036	...	...	...	...	...	...	...	...	...	27	893	...	...	...	...	...	3,002	40	3,962
	15	Ramjibanpur	1,149	...	...	...	...	...	...	...	...	...	24	501	...	...	...	...	...	2,191	13	2,729
	16	Khirpai	467	...	...	...	...	...	...	...	...	...	33	1,151	...	...	...	...	...	1,707	1	2,892
	17	Kharar	632	...	...	...	...	...	...	...	...	...	2	792	...	...	...	...	...	2,999	26	3,819
		Total	17,841	...	...	...	...	...	...	...	...	...	19,341	10,433	477	124	...	...	16,560	19,372	467	66,774
Hooghly	18	Hooghly-Chinsura	9,469	...	...	...	...	...	...	...	...	...	29,584	4,687	686	3,418	...	...	15,700	...	813	54,888
	19	Serampore	7,881	...	...	...	...	...	...	...	...	...	29,494	1,258	985	6,171	...	...	14,932	...	203	53,043
	20	Uttarpara	1,368	...	...	...	...	...	...	...	...	...	7,484	1,121	421	1,230	...	...	4,210	...	6	14,472
	21	Baidyabati	2,544	...	...	...	...	...	...	...	...	...	...	5,597	1,807	392	...	...	4,834	7,692	62	20,384
	22	Bhadreswar	2,290	...	...	...	...	...	...	...	...	...	6,877	1,247	444	...	...	...	4,203	1,754	38	14,563
	23	Kotrung	1,824	...	...	...	...	...	...	...	...	...	5,952	127	2,381	...	...	...	...	39	6	6,505
	24	Bansberia	3,412	...	...	...	...	...	...	...	...	...	...	206	185	...	...	...	...	3,185	12	3,588
	25	Arambagh	1,003	...	...	...	...	...	...	...	...	...	490	266	124	...	...	...	1,097	2,854	17	4,848
		Total	29,791	...	...	...	...	...	...	...	...	...	77,881	14,509	7,033	11,211	...	...	44,976	15,524	1,157	1,72,291
Howrah	26	Howrah	1,41,384	...	...	...	...	...	...	...	...	...	1,82,727	14,147	1,971	...	1,35,005	55,788	1,61,711	...	3,421	5,54,770
	27	Bally	11,706	...	...	...	...	...	...	...	...	...	15,926	465	745	1,665	...	...	7,915	...	85	26,861
	28	Uluberia	339	...	...	...	...	...	...	...	...	...	647	62	110	...	...	...	...	2,408	...	3,227
		Total	1,53,429	...	...	...	...	...	...	...	...	...	1,99,300	14,674	2,826	1,665	1,35,005	55,788	1,69,626	2,408	3,506	5,84,798
		Divisional Total	2,30,993	...	...	...	...	...	...	...	...	...	3,65,503	55,560	12,831	16,467	1,59,935	55,783	2,67,888	70,058	5,993	10,10,023
PRESIDENCY DIVISION.																						
24-Parganas	29	Cossipore-Chitpur	3,914	...	...	...	...	...	...	...	...	...	73,388	3,831	895	...	29,138	...	33,179	...	1,082	1,41,513
	30	Maniktala	14,403	...	...	...	...	...	...	...	...	...	35,833	7,639	3,234	...	12,023	...	22,109	...	540	81,378
	31	Baranagore	13,934	...	...	...	...	...	...	...	...	...	18,944	1,589	555	1,890	...	...	15,862	...	360	39,200
	32	Kamarhati	1,562	...	...	...	...	...	...	...	...	...	7,657	635	389	...	...	...	8,229	...	111	16,921
	33	South Suburban	704	...	...	...	...	...	...	...	...	...	11,574	1,997	2,315	...	623	...	3,867	...	106	20,482
	34	Tollyganj	17,394	...	...	...	...	...	...	...	...	...	8,996	1,901	2,313	...	...	...	1,227	...	283	14,720
	35	Garden Reach	6,937	...	...	...	...	...	...	...	...	...	26,668	1,875	176	...	12,217	...	15,057	...	100	56,093
	36	Rajpur	396	...	...	...	...	...	...	...	...	...	46	1,108	101	...	...	...	2,361	5,294	476	9,386
	37	Baruipur	1,202	...	...	...	...	...	...	...	...	...	234	1,556	15	...	...	...	1,530	2,603	65	6,003
	38	Jainagar	2,237	...	...	...	...	...	...	...	...	...	60	601	154	...	...	...	1,680	3,787	32	6,314
	39	South Dum-Dum	3,104	...	...	...	...	...	...	...	...	...	2,626	1,831	283	...	1,724	...	2,054	4,207	3	12,728
	40	North ditto	243	...	...	...	...	...	...	...	...	...	28	2,471	79	...	...	...	503	1,623	10	4,714
	41	South Barrackpore	841	...	...	...	...	...	...	...	...	...	2,228	654	352	...	...	...	4,277	4,095	140	11,746
	42	Panihati	2,455	...	...	...	...	...	...	...	...	...	167	713	72	...	...	...	3,952	5,664	223	10,791
	43	Tittaghar	466	...	...	...	...	...	...	...	...	...	11,933	548	362	...	...	...	11,083	...	45	23,971
	44	North Barrackpore	2,343	...	...	...	...	...	...	...	...	...	134	575	513	425	...	...	5,348	5,946	40	12,981
	45	Garulia	531	...	...	...	...	...	...	...	...	...	5,281	158	290	...	...	...	5,014	...	68	10,811
	46	Barasat	1,415	...	...	...	...	...	...	...	...	...	524	6,921	22	...	...	...	1,429	3,429	124	12,449
	47	Naihati	2,936	...	...	...	...	...	...	...	...	...	695	768	372	1,648	...	...	4,508	7,008	52	15,051
	48	Halisahar	1,218	...	...	...	...	...	...	...	...	...	1,832	607	138	169	...	...	2,793	3,461	122	9,122
	49	Bhatpara	30,824	...	...	...	...	...	...	...	...	...	16,680	802	2,109	488	...	...	9,913	14	121	29,227
	50	Gobardanga	1,908	...	...	...	...	...	...	...	...	...	115	344	27	...	...	...	...	3,210	25	3,721
	51	Basirhat	418	...	...	...	...	...	...	...	...	...	400	1,014	267	...	...	...	1,360	4,284	272	7,587
	52	Baduria	515	...	...	...	...	...	...	...	...	...	...	1,092	20	...	...	...	118	3,643	10	4,883
	53	Taki	671	...	...	...	...	...	...	...	...	...	40	141	...	...	...	...	782	2,060	48	3,071
	54	Budge-Budge	18,022	...	...	...	...	...	...	...	...	...	15,824	287	148	...	...	...	5,137	...	169	21,565
		Total	1,30,593	...	...	...	...	...	...	...	...	...	2,41,907	41,553	15,201	4,620	55,725	...	1,62,472	60,328	4,627	5,86,488

6							7						
Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary).				Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
		Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.								
Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
889	389	10	...	...	...	1,288	4,355	...	448	5,376	...	3,637	...
279	...	8	...	...	...	287	105	...	18	...	...	...	...
202	...	4	...	...	...	206	134	...	...	...	...	...	...
451	...	8	...	...	...	459	271	17	...	...	...	...	...
370	84	15	...	...	...	469	225	...	18	...	...	30	...
467	84	16	...	...	...	567	...	...	...	...	...	1,123	...
2,658	557	61	...	...	...	3,276	5,090	17	484	5,376	...	4,790	...
407	185	4	...	...	...	596	126	8	270	...	...	776	...
264	41	9	...	...	...	314	11	420	...	...	107	1,155	...
162	...	1	...	...	...	163	1,024	1	...	...	812	...	...
200	...	...	...	...	...	200	9	...	...	...	...	...	...
626	41	10	...	...	...	677	1,044	421	...	...	919	1,155	...
499	351	4	...	...	...	854	675	18	27	14,921	1,157	495	...
41	...	28	...	...	...	69	74	206	87	...	20	1,722	...
101	...	10	...	...	...	111	875	44	...	...	...	...	...
80	...	...	...	...	...	80	50	22	...	...	...	...	...
65	...	...	...	...	...	65	9	...	...	...	...	...	...
62	...	5	...	...	...	67	...	1	...	...	3	...	...
...	...	3	...	...	...	3	185	2	...	...	...	...	...
848	351	50	...	...	...	1,249	1,868	293	114	14,921	1,180	2,217	...
191	470	38	...	...	...	699	85	197	...	...	...	115	...
492	302	70	...	...	...	864	771	665	8	...	164	2,155	...
89	240	7	...	...	...	336	159	...	...	...	...	...	...
127	5	10	...	...	...	142	127	28	...	...	...	49	...
182	44	9	...	...	...	235	8	60	...	...	...	44	...
65	2	5	...	...	...	72	...	...	...	...	...	...	...
135	...	3	...	...	...	138	...	...	...	...	...	...	...
100	...	9	...	...	...	109	442	...	...	...	...	...	...
1,381	1,063	151	...	...	...	2,595	1,592	950	8	...	164	2,363	...
1,846	410	71	9,564	...	...	11,891	2,117	134	9,279	...	...	11,830	...
93	7	18	...	...	...	118	197	10	17	...	...	...	...
77	...	6	...	...	...	83	...	...	...	...	...	...	...
2,016	417	95	9,564	...	...	12,092	2,314	144	9,296	...	...	11,830	...
7,936	2,614	371	9,564	...	...	20,485	12,034	1,833	10,172	20,297	2,263	23,131	...
576	44	79	16,765	...	...	17,464	984	...	4,290	...	...	75	...
588	226	20	2,101	...	...	2,935	342	...	3,868	...	...	125	...
315	32	24	...	...	...	371	1,138	19	15	...	...	54	...
201	3	23	...	...	...	227	159	17	6	...	...	147	...
120	55	44	...	...	...	219	82	30	300	...	...	...	...
403	60	18	...	...	...	481	764	...	1,512	...	...	231	125
532	82	34	1,958	...	...	2,606	6	...	1,630	...	...	50	...
84	171	28	...	...	...	283	75	83	2	...	...	25	...
110	91	3	...	...	...	204	15	13	...	...	...	25	...
178	...	17	...	...	...	195	123	15	...	...	...	...	...
194	10	2	...	...	...	206	113	...	...	...	...	...	...
313	23	...	...	...	...	336	...	...	...	...	...	...	...
355	191	10	...	...	...	556	94	47	...	...	...	...	...
491	66	5	...	...	...	562	203	23	...	...	...	25	...
111	41	...	...	...	...	152	90	73	...	...	...	680	...
245	168	2	...	...	...	415	66	...	3	...	...	239	...
72	...	3	...	...	...	75	358	...	114	...	...	...	...
242	54	11	...	...	...	307	25	274	...	...	...	271	...
267	81	8	...	...	...	356	14	...	...	...	...	...	...
317	56	15	...	...	...	388	43	3	...	...	...	51	...
529	...	11	...	...	...	540	32	728	195	...	...	55	...
108	...	...	...	...	...	108	...	13	...	...	...	...	...
252	...	21	...	...	...	273	45	120	...	...	...	47	...
125	...	3	...	...	...	128	25	...	...	...	...	...	...
21	...	15	...	...	...	36	31	...	...	...	...	5	...
61	...	...	...	...	...	61	72	46	1,013	...	32	106	...
6,810	1,454	396	20,824	...	...	29,484	4,899	1,504	12,948	...	32	2,211	125

7(a)							8									
Revenue derived from Municipal Property and powers apart from taxation—*concld.*							Grants and Contributions (for General and Special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
125	...	817	...	...	628	15,386	...	90	1,139	...	...	1,200	2,000	...	794	5,223
1,681	39	118	68	...	...	2,029	...	...	...	...	...	...	...	...	...	...
1,031	...	129	...	...	...	1,294	...	...	30	...	...	200	...	...	202	432
183	...	9	...	...	...	480	...	...	...	...	...	400	...	...	103	503
...	5	377	...	...	...	655	...	...	66	...	...	100	...	...	562	728
...	4	357	...	...	...	1,484	...	...	...	...	...	...	...	...	...	...
3,020	48	1,807	68	...	628	21,328	...	90	1,235	...	...	1,900	2,000	...	1,661	6,886
...	...	227	...	...	6	1,413	...	...	405	...	...	1,000	...	...	784	2,189
...	...	150	...	...	...	1,843	...	...	1,713	...	...	1,000	...	...	147	2,860
...	...	169	...	...	...	2,006	...	...	45	...	...	144	...	...	65	254
...	...	122	...	...	...	131	...	...	...	...	...	240	...	...	42	282
...	...	441	...	...	...	3,980	...	...	1,758	...	...	1,384	...	...	254	3,396
323	32	349	...	1,848	364	20,209	...	2,878	310	...	250	3,157	750	462	1,131	8,938
...	...	282	...	...	...	2,391	...	...	170	...	...	180	...	...	1,038	1,388
...	...	156	15	...	...	1,090	...	...	1,419	...	...	180	...	...	190	1,789
...	...	96	...	...	...	168	...	...	...	...	...	180	...	...	216	396
...	...	113	26	...	...	148	...	...	...	...	...	200	...	...	158	358
...	...	54	...	...	...	58	...	...	...	...	...	180	...	...	83	263
...	...	109	...	...	...	296	...	...	...	...	...	75	...	...	66	141
323	32	1,159	41	1,848	364	24,360	...	2,878	1,899	...	250	4,152	750	462	2,882	13,273
...	...	383	...	...	...	780	...	...	...	...	...	...	...	...	...	...
...	4	332	...	...	...	4,099	...	...	15,018	...	...	...	...	...	17,467	32,485
...	...	158	...	...	...	317	...	...	...	...	...	...	...	...	...	...
701	...	289	129	...	...	1,323	...	...	...	...	...	...	...	...	164	164
...	...	270	...	...	...	382	...	...	...	...	...	...	1,110	...	216	1,326
...	...	14	...	...	...	14	...	...	...	...	...	...	...	...	...	...
2,593	217	30	...	...	...	2,840	...	...	...	...	...	...	...	...	...	...
...	...	7	...	...	...	449	...	...	267	...	...	250	...	32	219	768
3,294	221	1,483	129	...	...	10,204	...	...	15,285	...	...	250	1,110	32	18,066	34,743
...	(a) 10,604	8,842	3,925	...	...	46,731	...	...	...	...	...	...	2,034	...	186	2,220
...	...	188	...	...	...	412	...	...	...	...	...	...	...	...	45	45
...	...	166	...	...	...	166	...	...	...	...	...	...	...	...	...	...
...	10,604	9,196	3,925	...	...	47,309	...	...	...	...	...	...	2,034	...	231	2,265
6,637	10,905	14,313	4,163	1,848	998	1,08,594	...	2,968	20,582	...	250	8,686	5,894	494	23,878	62,752
331	1	1,168	712	...	...	7,561	...	...	...	700	...	...	2,842	...	35	3,577
...	...	604	...	...	...	4,939	...	...	500	...	...	...	25	...	59	584
25	...	336	...	...	...	1,587	...	...	...	...	...	...	23	...	...	23
219	...	70	...	...	...	618	199	...	200	...	...	...	50	...	...	449
2,767	...	125	...	...	...	3,304	...†	...	350	240	...	450	200	...	...	1,240
...	...	428	...	...	...	3,060	...	...	350	...	...	...	...	...	...	350
52	...	373	...	...	...	2,111	...	...	500	...	...	...	...	...	...	500
...	...	155	...	...	...	340	...	...	500	...	...	300	...	...	...	800
120	...	154	...	...	...	327	...	...	...	...	...	120	...	...	102	222
78	1	66	...	...	...	283	...	...	100	...	...	300	...	...	24	424
...	...	30	...	...	...	143	...	...	1,000	...	...	...	...	...	16	1,016
...	...	10	...	...	...	10	...	...	...	...	...	...	...	...	...	...
1,045	...	152	...	...	...	1,338	...	...	200	...	...	167	176	...	8	551
332	27	47	...	...	...	657	...	...	700	...	...	...	200	...	...	900
97	...	323	...	...	...	1,263	9,956‡	...	...	...	...	...	7,550	...	...	17,506
115	150	125	...	...	...	698	200	...	...	...	...	...	...	...	84	284
10	46	1,032	...	...	...	1,560	174	...	300	...	...	...	990	...	53	1,517
...	...	38	...	...	35	643	500	...	270	...	...	240	...	...	224	1,234
90	21	222	...	...	...	347	...	...	...	...	...	...	631	...	15	646
36	...	9	...	...	...	142	...	...	...	...	...	...	...	...	46	46
...	...	419	...	...	...	1,429	...	...	...	...	...	...	...	...	...	...
...	...	44	...	...	...	57	...	...	...	...	...	...	...	...	...	...
...	...	129	...	...	...	341	900	...	55	...	...	120	...	...	23	1,098
...	...	72	...	...	...	97	...	...	...	...	...	...	...	...	...	...
...	...	41	...	...	...	77	...	...	...	...	...	...	...	...	...	...
...	...	50	...	...	...	1,319	...	...	500	...	...	...	...	...	911	1,411
5,317	246	6,222	712	...	35	34,251	11,929	...	5,525	940	...	1,697	12,687	...	1,600	34,378

in Bengal during the year ending 31st March 1906.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realisations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, exluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
768	396	1,164	...	...	...	...	...	12,445	2,934	15,379	1,32,094	1,37,297	2 6 9	3 6 8	
42	55	97	...	...	...	...	...	1,235	197	1,432	15,892	17,999	1 7 8	1 15 3	
2	77	79	...	...	...	...	...	375	545	920	10,628	13,375	1 1 0	1 7 7	
...	144	144	...	...	...	...	...	200	181	381	5,207	5,591	0 9 3	0 14 9	
...	310	310	...	...	...	...	100	451	300	851	20,544	25,971	1 1 1	1 4 0	
49	202	251	...	...	...	...	...	...	77	77	20,585	23,054	1 0 2	1 2 3	
861	1,184	2,045	...	...	...	...	100	14,706	4,234	19,040	2,04,950	2,23,287	1 9 11	2 2 10	
21	79	100	...	...	...	...	...	1,151	146	1,297	16,886	18,373	1 4 9	1 15 1	
176	379	555	...	...	...	...	...	2,435	420	2,855	19,861	25,298	0 8 10	0 15 4	* Revised figures.
19	49	68	...	...	...	...	...	1,435	107	1,542	10,066	11,638	0 5 0	0 8 5	
...	99	99	...	...	...	...	...	105	58	163	5,902	8,501	0 6 0	0 7 0	
195	527	722	...	...	...	...	...	3,975	585	4,560	35,829	45,437	0 6 9	0 10 9	
178	217	395	...	...	...	...	...	8,235	286	8,521	78,259	87,518	1 3 0	2 5 9	
...	48	48	...	...	...	...	...	2,930	55	2,985	13,448	16,191	0 13 4	1 11 4	
...	32	32	...	...	...	...	...	...	51	51	13,536	13,091	0 8 2	0 11 7	
...	19	19	...	...	...	...	...	310	...	310	4,935	5,971	0 6 9	0 8 5	
...	2	2	...	...	...	...	...	...	15	15	3,317	4,466	0 4 3	0 5 2	
...	47	47	...	...	...	...	...	278	36	314	3,641	4,108	0 9 3	0 11 8	
...	5	5	...	...	...	...	...	125	...	125	4,389	5,021	0 6 5	0 7 4	
178	370	548	...	...	...	...	...	11,878	443	12,321	1,18,525	1,36,366	0 11 11	1 5 1	
...	730	730	...	...	...	...	...	1,865	395	2,260	59,357	68,826	1 13 10	2 0 3	
94	133	227	...	...	...	...	...	5,073	...	5,073	95,791	1,03,672	1 3 1	2 2 6	
...	65	65	...	**20,000	...	...	...	300	...	20,300	35,490	36,858	2 0 10	5 0 8	
491	24	515	...	...	...	...	50	976	567	1,593	24,121	26,665	1 2 11	1 6 5	
1,225	85	1,310	...	...	...	...	...	330	1,273	1,603	19,419	21,709	0 15 4	1 4 6	
...	15	15	...	...	...	...	...	140	94	234	6,340	8,664	1 1 6	1 2 4	
...	34	34	...	...	...	...	50	2,773	358	3,181	9,781	13,193	0 8 10	1 8 2	
...	8	8	...	...	...	...	...	...	38	38	6,220	7,223	0 9 4	0 12 0	
1,810	1,094	2,904	...	20,000	...	...	100	11,457	2,725	34,282	2,57,019	2,86,810	1 4 7	1 14 9	
4,324	8,223	12,547	...	2,10,000	...	...	...	87,879	15,036	3,12,915	9,41,074	10,82,458	3 8 3	5 15 6	(a) Court-fees 1,589
288	1,459	1,747	...	...	...	...	...	300	170	470	29,593	41,299	1 6 11	1 9 4	Water-works† 7,596
...	55	55	...	...	...	...	...	...	...	...	3,531	3,870	0 9 6	0 10 5	Town Hall 1,419
															Total ... 10,604
4,612	9,737	14,349	...	2,10,000	...	...	...	88,179	15,206	3,13,385	9,74,198	11,27,627	3 3 6	5 5 9	
7,677	12,991	20,668	...	2,30,000	...	...	200	1,31,346	23,339	3,84,885	16,07,407	18,38,400	1 12 2	2 13 10	
306	3,798	4,104	14,021	...	...	...	...	62	1,125	15,208	1,89,427	1,93,341	3 7 6	4 10 4	
5,054	710	5,764	...	1,00,000	...	...	...	650	6,263	1,06,913	2,02,513	2,16,916	2 8 2	6 4 6	
10	85	95	...	...	...	...	...	288	997	1,285	42,561	56,495	1 8 8	1 10 9	
329	12	341	...	...	...	...	...	320	153	473	19,029	20,591	1 4 5	1 7 0	
25	91	116	...	...	...	...	...	365	103	468	25,829	26,533	0 12 5	0 15 8	
4	182	186	...	...	...	...	...	265	591	856	19,653	37,047	1 2 4	1 8 6	
61	199	260	...	...	...	...	...	301	200	501	62,071	69,008	1 15 9	2 3 2	
4	85	89	...	...	...	...	...	...	...	...	10,898	11,294	0 14 0	1 0 3	
38	10	48	...	...	...	...	...	...	216	216	7,020	8,222	1 6 9	1 10 7	
11	19	30	...	...	...	...	...	...	170	170	7,416	9,653	0 11 5	0 13 5	
...	2	2	...	...	...	...	...	...	93	93	14,188	17,292	1 2 8	1 4 9	
...	7	7	...	...	...	...	...	95	...	95	5,162	5,405	0 15 1	1 0 6	
...	30	30	...	4,000	...	...	30	363	115	4,508	18,729	19,570	1 3 11	1 15 9	
...	13	13	...	...	...	...	...	142	50	192	13,115	15,570	0 15 6	1 2 9	
7	34	41	...	20,000	...	...	...	...	14	20,014	62,947	63,413	1 7 10	3 14 8	
10	176	186	...	...	...	...	...	24	141	165	14,729	17,072	1 0 5	1 2 8	
237	142	379	...	...	...	...	...	100	186	286	14,628	15,159	1 7 5	1 15 9	
23	52	75	...	...	...	...	...	...	49	49	14,757	16,172	1 7 1	1 11 4	
...	157	157	...	...	...	...	...	643	109	752	17,309	20,245	1 1 4	1 4 0	
2	73	75	...	...	...	...	...	741	99	840	10,613	11,831	0 14 8	1 1 1	
12	271	283	...	...	...	...	...	1,057	...	1,057	32,536	63,36	1 5 8	1 8 2	
...	15	15	...	...	...	...	...	100	27	127	4,028	5,936	0 10 1	0 10 11	
...	14	14	...	...	...	...	...	...	59	59	9,382	9,890	0 7 1	0 9 2	
...	34	34	...	...	...	...	...	...	172	172	5,314	5,829	0 6 0	0 6 6	
...	1	1	...	...	...	...	...	...	4	4	3,189	3,860	0 9 7	0 10 0	
...	150	150	...	...	...	...	...	424	181	605	25,111	43,133	1 10 5	1 14 9	
6,133‡	6,362	12,495	14,021	1,24,000	...	...	30	5,940	11,117	1,55,108	8,52,154	9,82,747	1 8 5	2 3 6	

† The Government grant of Rs. 2,756 for payment of instalment of arrear interest on the loan of Rs. 29,000 on account of the water-supply scheme has not been included in this statement as the transaction of the amount took place on the 23rd April 1906.

‡ Out of the amount of Rs. 10,000 paid from the Alipur Treasury in silver coins, Rs. 44 were found old and counterfeit, and could not be changed before the 31st March 1906, hence excluded from the account.

** The loan was granted in March 1905.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5																				
				MUNICIPAL RATES AND TAXES.																				
				Octroi.																Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary).		
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)	(*i*)	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
				Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metals.)													
PRESIDENCY DIVISION—*concluded.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar	4,945	...	...	...	...	...	...	...	...	...	...	21,989	2,940	712	...	...	...	10,957	...	158	36,756
	56	Santipur	11,201	...	...	...	...	...	...	...	...	...	...	18,364	1,942	808	...	...	...	11,142	...	263	32,519
	57	Ranaghat	1,622	...	...	...	...	...	...	...	...	...	...	6,245	885	290	...	...	...	4,254	...	58	11,732
	58	Nadia	3,127	...	...	...	...	...	...	...	...	...	...	4,485	292	86	...	...	...	5,622	1,364	22	11,871
	59	Kushtia	2,988†	...	...	...	...	...	...	...	...	...	...	637	1,296	291	...	...	...	2,739	2,964	69	7,996
	60	Kumarkhali	1,368	...	...	...	...	...	...	...	...	...	...	232	185	107	...	...	...	2,064	2,821	69	5,478
	61	Meherpur	112	...	...	...	...	...	...	...	...	...	...	252	276	69	...	...	...	...	2,388	13	2,998
	62	Birnagar	4,454	...	...	...	...	...	...	...	...	...	...	76	244	...	...	...	...	...	2,692	5	3,017
	63	Chakdah	471	...	...	...	...	...	...	...	...	...	...	114	1,031	77	...	...	...	...	2,647	16	3,885
		Total	30,228	...	...	...	...	...	...	...	...	...	..	52,394	9,091	2,440	...	...	...	36,778	14,876	673	1,16,252
Murshidabad	64	Berhampore	9,498	...	...	...	...	...	...	...	...	...	...	3,337	4,010	422	1,350	15,510	...	11,427	14,267	126	50,449
	65	Murshidabad	4,370	...	...	...	...	...	...	...	...	...	...	947	2,015	139	1,824	...	...	...	7,278	83	12,286
	66	Azimganj	8,362	...	...	...	...	...	...	...	...	...	...	204	1,842	465	1,207	...	...	4,909	9,019	33	17,679
	67	Jangipur	2,537	...	...	...	...	...	...	...	...	...	...	551	346	48	4,877	...	...	2,235	3,075	11	11,143
	68	Kandi	2,550	...	...	...	...	...	...	...	...	...	...	278	495	60	...	...	...	1,774	5,859	43	8,515
		Total	27,317	...	...	...	...	...	...	...	...	...	...	5,317	8,708	1,140	9,258	15,510	...	20,345	39,498	296	1,00,072
Jessore	69	Jessore	5,147§	...	...	...	...	...	...	...	...	...	...	10,134	3,123	412	...	...	...	5,360	...	11	19,040
	70	Kotechandpur	1,691	...	...	...	...	...	...	...	...	...	...	25	2,313	10	252	...	...	715	2,968	75	6,358
	71	Maheshpur	824	...	...	...	...	...	...	...	...	...	...	50	167	...	64	...	...	...	2,098	21	2,400
		Total	7,662	...	...	...	...	...	...	...	...	...	...	10,209	5,603	422	316	...	...	6,075	5,066	107	27,798
Khulna	72	Khulna	13,154	...	...	...	...	...	...	...	...	...	...	3,652	197	536	...	...	...	4,761	4,601	41	13,788
	73	Satkhira	1,258	...	...	...	...	...	...	...	...	...	...	260	410	29	...	...	...	1,317	4,583	62	6,661
	74	Debhatta	92	...	...	...	...	...	...	...	...	...	...	28	...	...	38	...	...	...	1,854	1	1,921
		Total	14,504	...	...	...	...	...	...	...	...	...	..	3,940	607	565	38	...	...	6,078	11,038	104	22,370
		Divisional Total	2,19,304	...	...	...	...	...	...	...	...	...	..	3,13,767	65,567	19,768	14,232	71,235	...	2,31,748	1,30,806	5,807	8,52,930
PATNA DIVISION.																								
Patna	75	Patna	26,553	...	...	...	...	...	...	...	...	...	...	84,946	13,665	4,837	10,841	...	...	21,395	...	120	1,35,804
	76	Barh	3,682	...	...	...	...	...	...	...	...	...	...	...	619	296	...	...	...	...	6,538	60	7,513
	77	Bihar	4,057	...	...	...	...	...	...	...	...	...	...	...	1,596	762	...	...	...	5,583	16,902	823	25,666
	78	Dinapore	12,824	...	...	...	...	...	...	...	...	...	...	11,653	3,866	241	...	...	...	3,366	...	89	19,215
		Total	47,116	...	...	...	...	...	...	...	...	...	...	96,599	19,746	6,136	10,841	...	...	30,344	23,440	1,092	1,88,198
Gaya	79	Gaya	(*a*) 30,596	...	...	...	...	...	...	...	...	...	...	49,303	8,582	1,070	...	...	...	23,507	...	716	83,178
	80	Tikari	2,008	...	...	...	...	...	...	...	...	...	...	5,652	305	179	...	...	...	...	...	58	6,194
	81	Daudnagar	1,195	...	...	...	...	...	...	...	...	...	...	202	337	222	865	...	...	...	2,746	34	4,406
		Total	33,799	...	...	...	...	...	...	...	...	...	...	55,157	9,224	1,471	865	...	...	23,507	2,746	808	93,778
Shahabad	82	Arrah	14	...	...	...	...	...	...	...	...	...	..	2,710	4,534	481	...	14,487	...	3,090	17,905	1,008	44,216
	83	Jagdishpur	1,316	...	...	...	...	...	...	...	...	...	...	...	1,353	52	...	...	...	...	3,941	...	5,346
	84	Buxar	317	...	...	...	...	...	...	...	...	...	...	208	172	457	...	...	...	1,122	6,287	42	8,288
	85	Dumraon	387	...	...	...	...	...	...	...	...	...	...	75	645	233	...	...	...	...	6,525	...	7,478
	86	Bhabhua	648	...	...	...	...	...	...	...	...	...	...	167	127	167	...	...	...	...	2,044	10	2,515
	87	Sasaram	(*b*) 1,471	..	...	...	...	...	...	...	...	...	...	758	254	168	...	...	...	...	6,648	114	7,932
		Total	4,153	...	...	...	...	...	...	...	...	...	...	3,918	7,085	1,548	...	14,487	...	4,212	42,350	1,174	75,774
Saran	88	Chapra	33,547	...	...	...	...	...	...	...	...	...	...	30,096	3,806	838	2,455	...	...	...	...	1,121	38,316
	89	Revelganj	2,331	...	...	...	...	...	...	...	...	...	...	3,543	462	82	4,081	...	...	...	...	33	8,201
	90	Siwan	7,481	...	...	...	...	...	...	...	...	...	...	...	958	234	...	...	...	...	7,136	57	8,385
		Total	43,359	...	...	...	...	...	...	...	...	...	...	33,639	5,226	1,154	6,536	...	...	...	7,136	1,211	54,902
Champaran	91	Motihari	4 896	...	...	...	...	...	...	...	...	...	...	8,248	839	206	...	...	...	9	...	8	9,310
	92	Bettiah	5,648	...	...	...	...	...	...	...	...	...	...	4,285	1,448	437	...	...	...	1,073	11,113	206	18,562
		Total	10,544	...	...	...	...	...	...	...	...	...	...	12,533	2,287	643	...	...	...	1,082	11,113	214	27,872

6							7						
Realizations under special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
783	422	30	...	...	...	1,235	396	855	25	...	...	40	...
223	137	32	...	...	...	392	78	...	...	6,200	...	15	...
105	23	12	...	...	...	140	70	1,172	60	...	...	30	...
463	...	17	...	...	...	480	187	3	20	...	...	...	...
282	...	4	...	...	...	286	...	111	...	...	...	40	...
152	...	6	...	...	...	158	72	33	...	...	...	...	...
535	...	6	...	...	...	541	5	58	...	...	...	10	...
103	...	4	...	...	...	107	...	140	...	...	...	...	...
222	...	...	...	...	...	222	23	56	...	...	...	15	...
2,868	582	111	...	...	...	3,561	831	2,428	105	6,200	...	150	...
431	410	41	...	...	...	882	1,329	145	...	...	...	151	...
1,037	...	10	...	...	...	1,047	200	12	...	...	...	680	...
1,097	...	16	...	...	...	1,113	...	28	...	...	...	65	...
452	...	13	...	...	...	465	27	..	...	...	...	...	...
215	...	43	...	...	...	258	...	26	5	...	...	...	...
3,232	410	123	...	...	...	3,765	1,556	211	5	...	...	896	...
563	141	38	...	...	...	742	196	24	...	...	...	82	...
229	14	16	...	...	...	259	183	...	...	...	...	27	...
207	...	3	...	...	...	210	100	112	...	...	...	...	...
999	155	57	...	...	...	1,211	479	136	...	...	...	109	...
367	39	32	...	...	...	438	602	100	2	58	353	25	...
212	...	8	...	...	1	221	116	1	...	...	...	...	...
126	...	10	...	...	...	136	...	7	...	...	...	...	...
705	39	50	...	...	1	795	718	108	2	58	353	25	...
14,614	2,640	737	20,824	...	1	38,816	8,483	4,387	13,060	6,258	385	3,391	125
278	575	96	...	...	1,179	2,128	953	8,428	...	...	611	861	...
410	...	16	...	...	...	426	...	...	...	...	...	...	...
529	...	59	...	...	...	588	238	2	15	...	...	356	...
220	...	9	...	...	...	229	...	...	...	...	...	...	...
1,437	575	180	...	...	1,179	3,371	1,191	8,430	15	...	611	1,217	...
873	871	142	...	...	...	1,886	1,103	122	...	...	852	4,829	...
284	...	2	...	...	...	266	86	2	...	...	...	55	...
180	...	8	6	...	...	194	...	79	31	...	...	...	...
1,317	871	152	6	...	...	2,346	1,189	203	31	...	852	4,884	...
163	159	68	...	...	...	390	259	18	78	...	...	3,710	...
143	...	26	...	...	...	169	..	...	...	...	...	...	...
191	5	7	...	...	...	203	50	...	...	...	...	40	...
252	...	26	...	...	...	278	...	...	21	...	...	...	...
425	...	5	...	...	...	430	71	23	80	...	...	16	70
594	...	14	...	...	...	608	412	...	230	...	...	4,600	...
1,768	164	146	...	...	...	2,078	792	41	409	...	...	8,366	70
618	451	189	...	...	...	1,258	787	97	189	373	...	1,207	...
89	...	43	...	...	...	132	97	10	...	...	...	...	...
77	...	27	...	...	...	104	193	...	20	...	...	361	...
784	451	259	...	...	...	1,494	1,077	107	209	373	...	1,568	...
150	...	29	...	...	...	179	70	226	...	752	...	3,963	...
575	...	38	...	...	...	613	...	...	...	...	...	314	...
725	...	67	...	...	...	792	70	226	...	752	...	4,277	...

7 (*a*)							8									
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concluded.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	70	702	...	...	...	2,088	...	...	75	...	...	720	...	...	680	1,475
108	29	546	...	...	...	6,976	...	...	...	...	...	...	...	200	23	223
...	112	71	...	...	...	1,515	500	...	60	...	...	420	...	...	167	1,137
...	15	63	...	...	...	288	...	...	...	200	...	920	...	...	222	1,342
...	...	283	...	...	...	434	...	...	151	...	...	120	...	...	246	517
...	...	327	...	...	...	432	...	...	...	...	...	120	...	...	...	120
...	...	6	...	...	...	79	...	...	30	...	...	120	...	...	92	242
...	...	3	...	...	...	143	...	...	...	...	...	...	...	...	...	...
...	5	6	...	...	...	105	...	...	...	...	...	120	...	...	...	120
108	231	2,007	...	...	...	12,060	500	...	316	200	...	2,540	...	200	1,420	5,176
588	...	466	...	...	1,571	4,250	2,000	...	1,733	...	...	2,000	...	...	1,040	6,773
145	...	302	...	...	140	1,479	...	...	...	...	...	180	3,600	150	1,875	5,805
339	...	159	...	...	...	591	...	...	500	...	...	300	200	...	230	1,230
958	...	136	...	...	56	1,177	...	...	...	...	...	1,500	...	...	641	2,141
...	...	149	...	...	...	180	...	...	...	...	...	...	...	...	...	...
2,030	...	1,212	...	...	1,767	7,677	2,000	...	2,233	...	...	3,980	3,800	150	3,786	15,949
288	...	297	...	...	63	950	...	...	869	...	...	1,900	...	...	441	3,210
28	...	93	...	...	...	331	...	...	...	...	...	100	...	...	44	144
...	...	29	...	...	...	241	...	...	...	...	...	300	...	...	29	329
316	...	419	...	...	63	1,522	...	...	869	...	...	2,300	...	...	514	3,683
...	...	73	...	...	178	1,391	846	3,536	775	3,154	120	384	325	...	919	10,059
...	...	38	...	...	63	218	...	...	115	...	...	180	...	...	941	1,236
...	...	6	...	...	...	13	...	...	...	...	...	...	...	...	...	...
...	...	117	...	...	241	1,622	846	3,536	890	3,154	120	564	325	...	1,860	11,295
7,771	477	9,977	712	...	2,106	57,132	15,275	3,536	9,833	4,294	120	11,081	16,812	350	9,180	70,481
...	...	3,761	...	...	...	14,614	17,055	...	22,800	504	...	7,500	4,501	...	1,731	54,091
...	...	231	...	...	...	231	850	...	40	...	...	600	...	...	100	1,590
...	...	1,118	...	...	...	1,729	...	...	1,245	...	...	500	...	...	515	2,260
...	...	322	...	...	...	322	...	...	360	...	...	500	...	...	5,260	6,120
...	...	5,432	...	...	...	16,896	17,905	...	24,445	504	...	9,100	4,501	...	7,606	61,061
...	254	3,861	...	...	209	11,230	...	...	4,260	...	...	8,383	...	...	208	12,851
...	...	51	...	...	...	194	...	...	...	...	...	...	...	...	...	...
...	...	110	...	...	...	220	...	...	180	...	...	591	...	...	61	832
...	254	4,022	...	...	209	11,644	...	...	4,440	...	...	8,974	...	...	269	13,683
...	...	276	...	...	261	4,602	...	...	2,910	...	...	3,500	...	...	917	7,327
...	...	20	...	...	...	20	...	...	8,500	...	...	...	...	...	...	8,500
...	...	54	...	...	...	144	...	...	950	...	...	1,000	...	...	87	2,037
...	...	44	...	...	...	65	...	...	400	...	...	...	100	...	...	500
...	...	16	...	...	...	276	...	...	900	...	...	610	...	...	260	1,770
...	...	27	...	...	...	5,269	...	...	600	...	...	1,380	...	...	1,832	3,812
...	...	437	...	...	261	10,376	...	...	14,260	...	...	6,490	100	...	3,096	23,946
...	...	921	4,050	87	485	8,196	3,000	...	242	...	152	6,050	...	...	3,152	12,596
...	5	40	...	...	...	152	...	...	...	...	...	...	...	...	52	52
...	...	147	...	...	...	721	...	...	900	...	...	500	...	...	1,649	3,049
...	5	1,108	4,050	87	485	9,069	3,000	...	1,142	...	152	6,550	...	...	4,853	15,697
...	...	103	...	...	35	5,149	...	100	450	...	...	2,800	...	85	1,630	5,065
36	...	77	...	...	...	427	...	...	825	...	...	1,200	...	...	1,585	3,610
36	...	180	...	...	35	5,576	...	100	1,275	...	...	4,000	...	85	3,215	8,675

in Bengal during the year ending 31st March 1906—continued.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other Items.	Total.	Sale-proceeds of Government Securities and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
				From Government.	Raised in the Market from private individuals.		Permanent.	Other.							
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	97	97	2,000	...	...	...	...	5,095	6,267	13,362	55,013	59,958	1 4 9	2 3 10	
6	98	104	...	...	...	...	...	4,459	146	4,605	44,819	56,020	1 3 4	1 10 7	
21	75	156	...	...	...	...	...	*2,025	226	2,261	16,941	18,563	1 6 2	2 0 11	* Includes Rs. 637 on account of the Dispensary Fund.
1	20	21	...	...	...	...	...	384	96	480	14,482	17,609	1 1 5	1 5 3	† The difference is due to the exclusion of Rs. 504 representing the dispensary balance. Reason not explained. Further explanation called for.
...	5	5	...	...	...	...	60	2,030	1,277	3,367	12,605	15,533	1 8 0	2 5 10	
...	14	14	...	...	...	...	...	100	85	185	6,387	7,755	1 3 0	1 6 2	
...	376	376	...	...	...	...	...	‡1,617	...	1,617	5,853	5,965	0 8 3	1 0 0	
...	7	7	...	...	...	...	...	251	6	257	3,531	7,985	0 15 5	1 2 1	
...	15	15	...	...	...	...	...	280	...	280	4,627	5,098	0 11 4	0 13 6	‡ Includes Rs 617 on account of the Dispensary Fund.
88	707	795	2,000	...	...	...	60	16,251	8,103	26,414	1,64,258	1,94,486	1 3 6	1 11 0	
157	338	495	...	6,000	...	...	...	5,396	173	11,569	74,418	83,916	2 1 1	3 0 9	
54	381	435	...	...	...	...	...	3,784	665	4,449	25,501	29,871	0 12 11	1 10 10	
...	787	787	...	...	...	...	...	154	1,500	1,654	23,054	31,416	1 5 1	1 11 6	
...	15	15	...	...	...	...	...	42	1,572	1,614	16,555	19,092	1 0 3	1 11 2	
173	25	198	...	...	...	...	...	250	...	250	9,401	11,951	0 11 3	0 12 5	
384	1,546	1,930	...	6,000	...	...	...	9,626	3,910	19,536	1,48,929	1,76,246	1 5 1	1 15 9	
200	47	247	...	...	...	...	...	5	428	433	24,622	29,769	2 5 9	3 0 10	§ The closing balance of the previous year is now said to be in correct, the dispensary accounts not having been correctly incorporated in that year's account.
26	86	112	...	...	...	...	...	10	230	240	7,444	9,135	0 10 7	0 12 5	
...	64	64	...	...	...	...	...	789	115	904	4,148	4,972	0 9 2	0 15 10	
226	197	423	...	...	...	...	...	804	773	1,577	36,214	43,876	1 4 5	1 10 7	
...	104	104	...	8,000	...	...	25	4,212	3,096	15,333	41,113	54,267	1 5 0	3 14 9	
...	15	15	...	...	...	...	...	400	69	469	8,820	10,078	0 10 3	0 13 7	
19	13	32	...	...	...	...	...	...	86	86	2,188	2,280	0 5 8	0 6 5	
19	132	151	...	8,000	...	...	25	4,612	3,251	15,888	52,121	66,625	0 13 7	1 15 8	
6,850	8,944	15,794	16,021	1,38,000	...	...	115	37,233	27,154	2,18,523	12,53,676	14,63,980	1 6 8	2 1 4	
781	5,276	6,057	...	...	...	...	...	33,842	4,285	38,127	2,50,821	2,77,374	0 14 2	1 10 1	
8	29	37	...	...	...	...	...	...	...	...	9,797	13,479	0 9 10	0 12 10	
3	255	258	...	...	...	...	...	(c)7,680	654	8,334	38,835	42,852	0 12	1 2 2	(c) Includes Rs. 597 on account of the Dispensary Fund.
...	94	94	...	...	...	...	...	4,398	353	4,751	30,731	43,555	0 13 5	1 5 6	
792	5,654	6,446	...	...	...	...	...	45,920	5,292	51,212	3,30,184	3,77,390	0 13 6	1 7 9	
233	762	995	...	...	...	...	...	11,626	91	11,717	1,21,857	1,52,453	1 2 8	1 11 4	(a) Excludes Rs. 1,815, the balance of the Dispensary Fund for 1904-05 which was shown in the closing balance for that year.
10	25	35	...	...	...	...	...	594	26	620	7,309	9,317	0 15 4	1 2 2	
...	38	38	...	...	...	...	50	...	295	345	6,035	7,230	0 7 3	0 9 11	
243	825	1,068	...	...	...	...	50	12,220	412	12,682	1,35,201	1,69,000	1 1 1	1 8 9	
179	135	314	...	...	...	2,898	...	4,000	103	7,001	63,849	63,863	0 15 3	1 6 1	
...	...	...	...	...	...	...	...	...	...	...	14,035	15,351	0 7 5	1 3 7	
...	36	36	...	...	...	...	...	1,200	...	1,200	11,908	12,225	0 9 6	0 13 7	
2	25	27	...	...	...	...	...	2,007	...	2,007	10,355	10,742	0 6 11	0 9 7	
...	19	19	...	...	...	274	25	803	148	1,250	6,260	6,908	0 7 1	1 1 8	
...	299	299	...	...	...	2,243	...	3,848	184	6,275	24,195	25,666	0 5 4	1 0 4	
181	514	695	...	...	...	5,415	25	11,858	435	17,733	1,30,602	1,34,755	0 10 3	1 1 8	(b) Excludes Rs. 2,040, the balance of the Dispensary Fund for 1904-05 which was shown in the closing balance for that year.
35	2,603	2,638	...	...	...	...	...	2,200	6	2,206	65,210	98,757	0 13 4	1 6 9	
41	1,021	1,062	...	...	...	...	...	40	61	101	9,700	12,031	0 13 5	0 15 11	
...	128	128	...	...	...	...	...	608	..	608	12,995	20,476	0 8 6	0 13 2	
76	3,752	3,828	...	...	...	...	...	2,848	67	2,915	87,905	1,31,264	0 12 4	1 3 8	
95	44	139	...	...	...	...	...	3,906	242	4,148	23,990	28,886	0 10 10	1 11 11	
...	47	47	...	...	...	...	...	1,746	43	1,789	25,048	30,696	0 12 0	1 0 2	
95	91	186	...	...	...	...	...	5,652	285	5,937	49,038	59,582	0 11 7	1 4 5	

FORM NO. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5																			
				MUNICIPAL RATES AND TAXES.																			
				Octroi.																Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary).		
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
PATNA DIVISION—*concld.*			Rs.										Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur	15,435	...	...	...	...	...	...	...	...	...	29,421	2,857	398	9,498	...	...	16,096	...	30	58,300
	94	Hajipur ...	9,180	...	...	...	...	...	...	...	...	...	8,644	749	240	...	...	...	...	...	125	9,758
	95	Lalganj ...	1,560	...	...	...	...	...	...	...	...	...	4,510	335	111	...	...	...	...	...	34	4,990
	96	Sitamar hi ...	1,532	...	...	...	...	...	...	...	...	...	411	656	223	...	...	...	1,311	6,530	72	9,203
		Total ...	28,007	..	...	...	...	..	...	...	...	...	42,986	4,597	972	9,498	...	...	17,407	6,530	261	82,251
Darbhanga ...	97	Darbhanga	10,198	...	...	...	...	...	...	...	...	...	9,904	4,705	1,128	...	...	...	5,262	22,678	262	43,937
	98	Madhubani	2,896	...	...	...	...	...	...	...	...	...	345	692	347	...	...	...	...	6,343	23	7,750
	99	Koserha	9	...	...	...	...	...	...	...	...	...	48	934	128	...	...	...	...	3,080	55	4,195
	100	Samastipur	†3,435	...	...	...	...	...	...	...	...	...	439	620	377	...	...	...	...	4,268	32	5,736
		Total ...	16,538	...	...	...	...	...		...	...	...	10,736	6,951	1,978	...	...	...	5,262	36,319	372	61,618
		Divisio n a l Total.	1,83,516	...	...	...	...	...	...	...	...	...	2,55,568	55,116	13,902	27,740	14,487	...	81,814	1,30,634	5,132	5,84,393
BHAGALPUR DIVISION.																						
Monghyr ...	101	Monghyr ...	9,772	...	...	...	...	...	...	...	...	...	16,634	3,508	946	12,167	...	...	6,873	...	141	40,269
	102	Jamalpur ...	4,254	...	...	...	...	...	...	...	...	...	16,843	892	213	...	...	...	7,396	...	112	25,456
		Total ...	13,976	...	...	...	...	...	...	...	...	...	33,477	4,400	1,159	12,167	...	...	14,269	...	253	65,725
Bhagalpur ...	103	Bhagalpur...	23,632	...	...	...	...	...	...	...	...	...	37,675	11,372	780	10,763	24,360	...	13,270	...	678	98,898
	104	Colgong ...	591	...	...	...	...	...	...	...	...	...	163	856	155	...	...	...	...	3,185	27	4,386
		Total ...	24,223	...	...	...	...	...	...	...	...	...	37,838	12,228	935	10,763	24,360	...	13,270	3,185	705	1,03,284
Purnea ...	105	Purnea ...	6,585	...	...	...	...	...	...	...	...	...	14,655	2,829	157	...	...	...	5,093	...	88	22,822
	106	Kishanganj	1,232	...	...	...	...	...	...	...	...	...	411	3,144	593	...	...	...	121	4,165	70	8,504
	007	Katihar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total ..	7,817	...	...	...	...	...	...	...	...	...	15,066	5,973	750	...	...	...	5,214	4,165	158	31,326
Darjeeling ...	108	Darjeeling...	19,659	...	...	...	...	...	...	...	...	...	55,250	1,707	1,07	...	22,501	38,456	22,548	...	69	1,41,603
	109	Kurseong ...	1,214	...	...	...	...	...	...	...	...	...	10,249	...	124	...	4,147	...	3,477	...	...	17,997
		Total ..	20,873	...	...	...	...	...	...	...	...	...	65,499	1,707	1,196	...	26,648	38,456	26,025	...	69	1,59,600
Sonthal Parganas	110	Deoghar ...	4,230	...	...	...	...	...	...	...	...	...	2,906	650	345	...	...	...	3,400	4,084	62	11,447
	111	Sahibganj	579	...	...	...	...	...	...	...	...	...	11,211	1,645	598	...	...	...	5,604	...	10	19,068
	112	Dumka ..	3,246	...	...	...	...	...	...	...	...	...	3,937	1,530	...	...	...	...	1,397	...	...	6,864
		Total ...	8,055	...	...	...	...	...	..	...	...	...	18,054	3,825	943	...	...	...	10,401	4,084	72	37,379
		Divisio n a l Total.	74,944	...	...	...	...	...	...	...	...	...	1,69,934	28,133	4,983	22,930	51,008	38,456	69,179	11,434	1,257	3,97,314
ORISSA DIVISION.																						
Cuttack ...	113	Cuttack ...	2,496	...	...	...	...	...	...	...	...	...	16,585	5,593	913	9,104	...	...	15,661	4,269	145	52,270
	114	Jajpur ...	999	...	...	...	...	...	...	...	...	...	150	218	...	...	...	...	683	4,127	102	5,280
	115	Kendrapara	3,511	...	...	...	...	...	...	...	...	...	330	751	186	350	...	...	...	6,587	115	8,319
		Total ...	7,006	...	...	...	...	...	...	...	...	...	17,065	6,562	1,099	9,454	...	...	16,344	14,983	362	65,869
Balasore ...	116	Balasore ...	150	...	...	...	...	...	...	...	...	...	1,300	2,009	149	...	...	...	2,050	10,343	...	15,851
Puri	117	Puri ...	12,085	...	...	...	...	...	...	...	...	...	18,921	2,412	212	...	...	...	11,891	...	447	33,883
Sambalpur ...	118	Sambalpur	10,006	31,930	297	5,129	1,445	1,087	411	5,672	1,436	47,417	...	331	...	2,485	...	...	2,791	...	...	53,024
		Divisi o n a l Total.	29,247	31,930	297	5,139	1,446	1,087	411	5,672	1,436	47,417	37,286	11,314	1,460	11,939	...	...	33,076	25, 326	809	1,68,62 7
CHOTA NAGPUR DIVISION.																						
Hazaribagh	119	Hazaribagh	680	...	...	...	...	...	...	...	...	...	532	1,583	135	...	...	...	4,675	4,927	122	11,974
	120	Chatra ...	2,472	...	...	...	...	...	...	...	...	...	131	776	55	...	...	...	...	3,495	33	4,490
	121	Giridih ...	963	...	...	...	...	...	...	...	...	...	343	743	23	...	...	...	...	3,743	27	4,879
		Total ..	4,115	...	...	...	...	...	...	...	...	...	1,006	3,102	213	...	...	...	4,675	12,165	182	21,343

6							7						
Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
186	328	250	...	...	...	764	669	...	424	...	336	326	83
128	...	59	...	...	...	187	198	73	...	...	...	330	...
133	...	60	...	...	...	193	10	...	...	...	...	281	...
199	...	34	...	...	...	233	2	5	...	...	...	307	...
646	328	403	...	...	...	1,377	879	78	424	...	336	1,244	83
535	85	89	...	...	...	709	111	23	32	...	...	1,022	...
180	...	33	...	...	...	213	86	...	...	...	...	5,585	...
123	...	12	...	...	...	135	20	...	18	...	...	183	...
162	...	10	...	...	...	172	20	...	...	334	3	811	...
1,000	85	144	...	...	...	1,229	237	23	50	334	3	7,601	...
7,677	2,474	1,351	6	...	1,179	12,687	5,435	9,108	1,138	1,459	1,802	29,157	153
789	239	85	...	...	...	1,173	520	634	374	...	114	1,659	...
680	...	11	...	...	...	691	...	55	...	...	...	85	...
1,469	299	96	...	...	...	1,864	520	689	374	...	114	1,744	...
978	346	43	...	...	895	2,262	579	481	2	...	1,936	297	...
357	...	12	...	...	...	369	31	33	13	...	...	...	...
1,335	346	55	...	...	895	2,631	610	514	15	...	1,936	297	...
1,299	...	21	...	...	...	1,320	4	...	34	...	253	483	...
1,351	...	11	...	...	18	1,380	...	...	...	...	...	130	...
210	...	...	...	...	...	210	...	...	...	...	...	...	...
2,860	...	32	...	...	18	2,910	4	...	34	...	253	613	...
67	...	18	...	...	7	92	45,297	500	451	...	644	9,472	...
33	...	...	...	...	...	33	...	...	200	...	69	...	...
100	...	18	...	...	7	125	45,297	500	651	...	713	9,472	...
238	153	54	...	...	...	445	...	...	...	...	...	...	...
529	...	19	...	...	...	548	223	...	...	...	...	1,831	...
588	...	...	...	...	...	588	...	...	22	...	...	...	...
1,355	153	73	...	...	...	1,581	223	...	22	...	...	1,831	...
7,119	798	274	...	...	920	9,111	46,654	1,703	1,096	...	3,016	13,957	...
407	314	34	...	...	...	755	898	55	236	32	24	972	...
408	...	5	...	...	...	413	...	3	...	...	...	27	...
259	...	14	...	...	...	273	144	128	...	...	2	238	...
1,074	314	53	...	...	...	1,441	1,042	186	236	32	26	1,237	...
657	...	...	...	...	...	657	...	158	100	...	7	268	...
379	169	9	...	...	...	557	1,729	51	...	...	306	3,574	...
1,039	59	...	...	...	...	1,098	836	105	43	161	...	972	...
3,149	542	62	...	...	...	3,753	3,607	500	379	193	339	6,051	...
450	...	7	...	...	...	457	3,009	86	40	...	...	1,362	...
320	...	5	...	...	...	325	61	...	...	...	...	500	...
430	...	...	...	...	...	430	...	...	...	...	...	667	...
1,200	...	12	...	...	...	1,212	3,070	86	40	...	...	2,529	...

7(a)							8									
Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*							Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	401	279	...	1,103	3,621	...	...	675	...	...	3,000	...	...	324	3,999
...	18	269	...	...	...	888	...	...	750	...	...	840	...	...	563	2,153
...	...	138	...	...	429	...	...	...	250	...	...	...	...	...	...	250
...	...	165	...	...	70	549	1,000	...	75	...	...	1,320	...	...	1,494	3,889
...	18	973	279	...	1,173	5,487	1,000	...	1,750	...	...	5,160	...	...	2,381	10,291
...	...	1,193	...	...	...	2,381	1,000	...	1,978	...	...	2,400	...	...	370	5,748
...	...	94	...	...	70	5,335	...	...	50	...	...	600	...	...	880	1,530
...	...	58	...	...	...	279	...	...	...	...	...	300	...	...	740	1,040
...	...	40	...	...	...	1,208	...	...	50	...	240	300	500	847	732	2,671
...	...	1,385	...	...	70	9,703	1,000	...	2,078	...	240	3,600	500	847	2,724	10,989
36	277	13,537	4,329	87	2,233	68,751	22,905	100	49,390	504	392	43,374	5,101	932	24,144	1,47,342
...	10	591	...	...	2,406	6,398	376	...	3,000	281	...	2,400	...	...	2,023	8,080
...	...	173	...	...	...	313	300	...	...	...	...	...	...	...	...	300
...	10	764	...	...	2,406	6,711	676	...	3,000	281	...	2,400	...	...	2,023	8,380
...	5,459	453	...	...	103	9,310	48,700	...	615	5,000	...	700	86	...	948	56,049
...	...	31	...	...	...	108	...	...	100	...	...	150	...	...	187	437
...	5,459	484	...	...	103	9,418	48,700	...	715	5,000	...	850	86	...	1,135	56,486
...	...	245	...	...	...	1,019	...	...	3,250	...	...	2,500	...	...	1,168	6,918
...	...	113	...	...	...	243	...	...	100	...	...	220	...	...	2,494	2,814
...	...	3	...	...	...	3	...	...	300	...	...	...	...	...	...	300
...	...	361	...	...	...	1,265	...	...	3,650	...	...	2,720	...	...	3,662	10,032
...	...	771	...	...	153	57,288	11,412	...	730	340	...	600	200	...	2,255	15,537
...	...	344	...	...	...	613	...	...	...	...	...	400	...	...	597	997
...	...	1,115	...	...	153	57,901	11,412	...	730	340	...	1,000	200	...	2,852	16,534
...	...	353	...	...	105	458	...	...	...	100	...	...	240	...	1,032	1,372
...	...	406	...	...	...	2,460	...	...	800	...	...	...	...	...	88	888
...	...	173	...	...	...	195	...	420	...	245	...	...	1,208	...	...	1,873
...	...	932	...	...	105	3,113	...	420	800	345	...	...	1,448	...	1,120	4,133
...	5,469	3,656	...	...	2,857	78,408	60,788	420	8,895	5,966	...	6,970	1,734	...	10,792	95,565
...	...	388	...	...	...	3,105	200	...	250	...	...	...	...	...	83	533
...	...	67	...	...	...	97	...	...	325	500	...	630	...	...	153	1,608
...	34	160	...	...	...	706	...	...	330	...	...	620	...	...	451	1,401
...	34	1,115	...	...	...	3,908	200	...	905	500	...	1,250	...	...	687	3,542
...	...	164	...	...	37	734	...	...	165	...	...	39	...	...	143	1,447
...	157	282	...	...	...	6,099	...	...	3,894	8,656	...	4,000	...	...	4,399	20,949
...	213	322	...	...	...	2,652	...	...	...	...	...	...	427	...	...	427
...	404	1,883	...	...	37	13,393	200	...	4,964	9,156	...	6,389	427	...	5,229	26,365
...	174	77	...	...	675	5,423	1,000	...	180	...	...	2,300	...	...	847	4,327
...	...	46	...	...	...	607	...	...	...	...	...	1,500	...	...	31	1,531
...	...	277	...	...	...	944	...	...	...	...	...	...	...	...	...	...
...	174	400	...	...	675	6,974	1,000	...	180	...	...	3,800	...	...	878	5,858

in Bengal during the year ending 31st March 1906—continued.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	405	405	...	...	...	...	...	6,778	919	7,697	74,786	90,221	1 4 5	1 10 3	
...	316	316	...	...	...	...	...	1,954	208	2,162	15,464	24,944	0 7 3	0 11 6	
...	6	6	...	...	...	...	...	215	268	483	6,351	7,911	0 6 11	0 8 1	
...	119	119	...	...	...	...	1,899	1,204	677	3,780	17,773	19,305	0 15 5	1 13 8	
...	846	846	...	...	...	...	1,899	10,151	2,072	14,122	1,14,374	1,42,381	0 14 11	1 4 9	
218	663	881	...	...	...	...	...	*12,927	1,298	14,225	67,881	78,079	0 10 7	1 0 4	* Includes Rs. 483 on account of the Dispensary Fund.
...	70	70	...	...	...	...	...	5,978	...	5,978	21,376	24,272	0 9 7	1 10 6	
...	133	133	...	...	...	...	...	574	77	651	6,433	6,442	0 6 6	0 10 0	
...	22	22	...	...	...	...	...	1,342	...	1,342	11,151	14,586	0 10 1	1 3 7	† Excludes Rs. 1,138 on account of Dispensary Fund which was shown in the closing balance for 1904-05.
218	888	1,106	...	...	...	...	...	20,821	1,375	22,196	1,06,841	1,23,379	0 10 0	1 1 4	
1,605	12,570	14,175	...	...	...	5,415	1,974	1,09,470	9,938	1,26,797	9,54,145	11,37,661	0 12 11	1 5 1	
41	1,005	1,046	...	...	...	...	...	856	706	1,562	58,528	68,250	0 12 10	1 2 2	
110	456	566	...	...	...	...	...	393	160	553	27,879	32,133	1 4 3	1 6 3	
151	1,461	1,612	...	...	...	...	...	1,249	866	2,115	86,407	1,00,383	0 14 11	1 3 9	
85	541	626	2,049	...	...	...	...	15,486	2,429	19,964	1,87,109	2,10,741	1 4 10	2 7 6	
...	72	72	...	...	...	...	...	149	3	152	5,524	6,115	0 13 0	1 0 5	Difference of Re. 1 in the opening balance is due to omission of fractions from the last year's closing balance.
85	613	698	2,049	...	...	...	...	15,635	2,432	20,116	1,92,633	2,16,856	1 4 4	2 6 0	
...	574	574	...	...	...	...	...	3,494	284	3,778	36,431	43,016	1 10 0	2 9 7	
...	244	244	...	...	...	...	...	1,730	52	1,782	14,967	16,199	1 1 8	1 15 2	
...	...	...	...	...	...	...	...	325‡	...	325	838	838	...	0 1 9	‡ Advanced by Government when the municipality was started.
...	818	818	...	...	...	...	...	5,549	336	5,885	52,236	60,053	1 1 7	1 12 9	
3,384	483	3,867	...	33,000	...	...	...	51,280	558	84,838	3,03,225	3,22,884	8 5 10	17 14 8	Difference of Re. 1 is due to inclusion of fractions in the last year's statement.
54	896	950	...	...	...	...	...	51,605§	...	51,605	72,195	73,409	4 0 5	16 2 6	
3,438	1,379	4,817	...	33,000	...	...	...	1,02,885	558	1,36,443	3,75,420	3,96,293	7 7 4	17 8 9	§ Includes Rs. 50,405 on account of the Dispensary Fund.
...	69	69	...	...	...	...	...	1,242‖	238	1,480	15,271	19,501	1 10 1	2 2 9	
...	32	32	...	...	...	...	...	1,129	1,015	2,144	25,140	25,719	2 6 8	3 2 11	‖ Includes Rs. 507 on account of the Dispensary Fund.
...	56	56	...	...	...	...	...	116	...	116	9,692	12,938	1 4 7	1 13 1	
...	157	157	...	...	...	...	...	2,487	1,253	3,740	50,103	58,158	1 13 6	2 7 7	
3,674	4,428	8,102	2,049	33,000	...	...	...	1,27,805	5,445	1,68,299	7,56,799	8,31,743	1 12 7	3 6 7	
72	408	480	...	...	...	...	...	2,714	3,278	5,992	63,135	65,631	1 1 11	1 5 8	
...	33	33	...	...	...	...	...	631	2	633	8,064	9,063	0 6 11	0 10 7	
50	27	77	...	...	...	...	...	656	...	656	11,432	14,943	0 8 9	0 12 0	
122	468	590	...	...	...	...	...	4,001	3,280	7,281	82,631	89,637	0 14 3	1 1 10	
...	38	38	...	...	...	...	...	3,063¶	43	3,106	21,833	21,983	0 12 0	1 0 8	¶ Includes Rs. 777 on account of the Dispensary Fund.
128	1,088	1,216	...	...	...	...	50	5,264	874	6,188	68,892	80,977	1 1 6	2 3 8	
40	739	779	...	...	...	...	...	2,630	92	2,722	60,702	70,708	3 12 7	4 5 4	
290	2,333	2,623	...	...	...	...	50	14,958	4,289	19,297	2,34,058	2,63,305	1 3 3	1 10 9	
...	90	90	...	...	...	...	...	2,000	570	2,570	24,841	25,521	0 12 1	1 9 2	
...	64	64	...	...	...	...	...	163	...	163	7,189	9,652	0 6 9	0 10 10	
...	36	36	...	...	...	...	30	...	199	229	6,518	7,481	0 8 2	0 11 0	
...	190	190	...	...	...	...	30	2,163	769	2,962	38,539	42,654	0 9 6	1 1 2	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5																			
				MUNICIPAL RATES AND TAXES.																			
				Octroi.																	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary.)		
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	Total.
CHOTA NAGPUR DIVISION—*concluded.*			Rs.										Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Ranchi	122	Ranchi ...	(*a*) 5,278	...	...	...	...	...	...	...	...	...	12,842	1,165	158	...	...	...	9,638	...	187	23,990
	123	Lohardaga ...	566	...	...	...	...	...	...	...	...	...	132	92	...	...	...	...	...	2,262	20	2,506
		Total ...	5,844	...	...	...	...	...	...	...	...	...	12,974	1,257	158	...	...	...	9,638	6 2	207	26,496
Palamau	124	Daltonganj ...	2,533	...	...	...	...	...	...	...	...	...	1,330	311	136	120	1,981	...	1,954	2,572	76	8,480
Manbhum	125	Purulia ...	8,398	...	...	...	...	...	...	...	...	...	10,374	2,356	251	...	...	...	6,737	308	325	20,351
	126	Jhalda ...	2,977	...	...	...	...	...	...	...	...	...	63	...	188	...	...	...	...	2,091	26	2,368
	127	Raghunathpur	1,909	...	...	...	...	...	...	...	...	...	59	...	27	...	...	...	477	1,456	15	2,034
		Total ...	13,284	...	...	...	...	...	...	...	...	...	10,496	2,356	466	...	...	...	7,214	3,855	366	4,753
Singhbhum	128	Chaibassa ...	3,772	...	...	...	...	...	...	...	...	...	4,931	1,357	37	...	...	...	1,684	...	38	8,047
		Divisional Total.	29,548	...	...	...	...	...	...	...	...	...	30,737	8,383	1,010	120	1,981	...	25,165	20,854	869	89,119
		GRAND TOTAL	7,58,552	31,930	297	5,139	1,445	1,087	411	5,672	1,436	47417	11,72,795	2,24,073	53,954	93,428	2,98,646	94,244	7,08,870	3,89,112	19,867	31,02,406

6							7						
Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney-carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais, dâk bungalows, &c.	Sale-proceeds of lands, and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram ways.
Rs.	Rs.	Rs.				Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
321	...	13	...	...	...	334	1,763	...	106	...	...	6,435	...
220	...	10	...	...	...	230	625	...	104	...	...	...	...
541	...	23	...	...	...	564	2,388	...	210	...	...	6,435	...
343	...	10	...	...	...	353	...	81	5	...	...	3,778	...
756	62	2	...	...	...	820	2,015	...	...	...	...	3,636	...
330	...	...	...	...	...	330	593	...	5	...	...	154	...
394	...	...	...	...	...	394	437	...	2	...	344	...	...
1,480	62	2	...	...	...	1,544	3,045	...	7	...	344	3,790	...
638	...	...	...	...	...	638	325	...	...	...	1	...	...
4,202	62	47	...	...	...	4,311	8,828	167	262	...	345	16,532	...
44,697	9,130	2,842	30,394	...	2,100	89,163	85,041	17,698	26,107	28,207	8,150	92,219	278

20a

7(a)							8									
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From Local Funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.			Rs.	Rs.		Rs.	Rs.
...	...	514	...	...	...	8,818	...	...	3,545	...	...	1,500	...	...	1,964	7,009
...	524	107	...	...	...	1,360	...	...	...	...	...	160	...	...	182	342
...	524	621	...	...	...	10,178	...	...	3,545	...	...	1,660	...	...	2,146	7,351
...	2	34	...	...	...	3,900	...	...	...	...	...	...	...	...	...	...
...	...	622	...	...	...	6,273	350	...	155	...	...	1,188	...	...	455	2,148
...	...	113	...	...	...	865	...	...	...	...	...	120	100	...	85	305
...	...	31	...	...	...	814	...	...	...	...	...	150	...	...	69	219
...	...	766	...	...	...	7,952	350	...	155	...	...	1,458	100	...	609	2,672
...	...	269	199	...	70	864	1,400	...	860	...	...	...	...	...	444	2,704
...	700	2,090	199	...	745	29,868	2,750	...	4,740	...	...	6,918	100	...	4,077	18,585
14,444	18,232	45,456	9,403	1,935	8,976	3,56,146	1,01,918	7,024	98,404	19,920	762	83,918	30,068	1,776	77,300	4,21,090

in Bengal during the year ending 31st March 1906—concluded.

9			10								11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the market from private individuals.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks.
Rs.	Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	279	279	...	...	...	...	50	3,991	3,061	7,102	47,532	52,810	1 4 1	1 12 6	(*a*) The difference of Re. 1 is due to annas and pies being left out of the account of last year.
...	103	103	...	...	...	...	...	514	332	846	5,387	5,953	0 6 6	0 14 0	
...	382	382	...	...	...	...	50	4,505	3,393	7,948	52,919	58,763	0 14 2	1 12 3	
...	58	58	...	...	...	...	...	660	1,446	2,106	14,897	17,430	1 11 8	3 0 8	
53	130	183	...	...	...	...	...	4,016	381	4,397	34,172	42,570	1 2 9	1 15 7	
...	24	24	...	...	...	...	...	...	223	223	4,115	7,092	0 7 8	0 13 8	
...	32	32	...	...	...	...	...	...	...	...	3,493	5,402	0 7 9	0 13 4	*Memorandum of investment*, vide *Municipal Circular No. 13M., dated the 15th February 1897.*
53	186	239	...	...	...	...	...	4,016	604	4,620	41,780	55,064	0 15 0	1 9 4	
...	185	185	...	...	...	...	...	140	330	470	12,908	16,630	0 14 10	1 7 10	Description of securities. Nominal amount. Rs. Government security on account of Chaibassa Charitable Dispensary ... ... 2,000 Port Trust debentures ... ... 400 Calcutta Municipal debentures 4,200
53	1,001	1,054	...	...	...	...	80	11,484	6,542	18,106	1,61,043	1,90,591	0 13 6	1 8 5	
20,149	42,267	62,416	18,070	4,01,000	...	5,415	2,419	4,32,296	76,707	7,35,907	49,67,128	57,25,680	1 5 1	2 6 11	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

THE MUNICIPALITIES IN BENGAL

DURING

1905-1906.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administrations—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.																		
Burdwan	1	Burdwan	5,645	4,547	...	...	...	...	10,192	136	4,172	...	29	4,337	147	15,278	4,300	2,000
	2	Kalna	647	1,083	...	...	9	...	1,739	14	619	...	89	722	...	121	98	468
	3	Katwa	490	653	...	...	...	...	1,143	...	431	...	...	431	...	...	...	736
	4	Dainhat	422	316	...	...	...	...	738	...	172	...	5	177	...	...	...	177
	5	Raniganj	889	914	...	...	17	...	1,820	...	1,104	...	29	1,133	...	1,657	...	2,545
	6	Asansol	1,393	906	...	46	...	...	2,345	...	1,361	20	10	1,391	...	25	531	318
		Total	9,486	8,419	...	46	26	...	17,977	150	7,859	20	162	8,191	147	17,081	4,929	6,244
Birbhum	7	Suri	1,046	762	...	...	...	...	1,808	...	652	25	8	685	...	163	...	2,043
Bankura	8	Bankura	1,404	811	...	...	...	...	2,215	...	744	96	10	850	...	17	1,328	496
	9	Vishnupur	586	487	...	...	...	...	1,073	2	311	112	...	425	...	84	199	101
	10	Sonamukhi	486	398	...	...	7	...	891	68	411	6	4	489	...	1,498	8	...
		Total	2,476	1,696	...	...	7	...	4,179	70	1,466	214	14	1,764	...	1,599	1,535	597
Midnapore	11	Midnapore	2,324	3,279	...	...	18	...	5,621	41	1,867	216	34	2,158	...	11	...	2,488
	12	Tamluk	572	512	...	...	1	...	1,085	...	508	57	4	569	...	117	...	279
	13	Ghatal	445	500	...	...	...	...	945	...	308	99	4	411	...	251	...	...
	14	Chandrakona	415	435	...	...	...	...	850	...	521	...	1	522	...	373	...	223
	15	Ramjibanpur	261	373	...	...	...	...	634	...	255	72	...	327	...	...	...	246
	16	Khirpai	213	404	...	...	...	...	617	...	216	72	...	288	...	104	...	100
	17	Kharar	329	380	...	...	...	...	709	...	179	74	...	253	...	48	124	47
		Total	4,559	5,883	...	...	19	...	10,461	41	3,854	590	43	4,528	...	884	124	3,383
Hooghly	18	Hooghly-Chinsura	3,190	3,222	...	...	18	...	6,430	...	4,972	132	51	5,155	...	64	...	5,186
	19	Seramnore	3,131	3,252	26	...	1	...	6,410	...	2,872	185	7	3,064	...	3	2,437	7,878
	20	Uttarpara	1,324	1,288	116	...	10	...	2,738	...	997	48	1	1,046	...	...	...	465
	21	Baidyabati	1,462	1,934	...	...	...	...	3,446	...	1,635	60	2	1,697	...	300	..	1,311
	22	Rhadreswar	988	1,098	...	...	...	...	2,086	...	868	60	6	934	...	...	88	353
	23	Kotrang	512	494	...	...	1	...	1,007	...	679	30	...	709	...	...	...	421
	24	Bansberia	686	555	...	...	...	42	1,283	...	...	...	...	...	...	...	...	378
	25	Arambagh	449	299	...	...	...	...	748	...	244	...	...	244	...	...	...	100
		Total	11,742	12,192	142	...	30	42	24,148	...	12,267	515	67	12,849	...	367	2,525	16,092
Howrah	26	Howrah	20,472	17,862	...	283	938	281	39,836	9,576	63,264	19,002	67	91,909	9,914	57,138	1,188	12,483
	27	Bally	2,124	1,834	...	...	8	...	3,966	250	2,237	180	6	2,673	...	...	8	681
	28	Uluberia	386	228	...	...	...	...	614	...	274	29	...	303	...	...	...	...
		Total	22,982	19,924	...	283	946	281	44,416	9,826	65,775	19,211	73	94,885	9,914	57,138	1,196	13,164
		Divisional Total	52,291	48,876	142	329	1,028	323	1,02,989	10,087	91,873	20,575	367	1,22,902	10,061	77,232	10,309	41,523
PRESIDENCY DIVISION.																		
24-Parganas	29	Cossipore-Chitpur	7,729	5,528	...	...	214	...	13,471	11,931	13,419	...	9	25,359	2,851	23,100	1,191	3,171
	30	Maniktala	2,603	2,741	...	...	...	34	5,378	1,176	6,154	...	...	7,330	325	10,229	135	2,859
	31	Baranagore	2,141	1,868	...	14	50	...	4,073	...	3,280	...	8	3,288	...	351	295	453
	32	Kamarhati	1,067	1,026	...	89	...	...	2,182	...	1,546	...	...	1,546	...	...	...	145
	33	South Suburban	1,315	2,040	...	...	...	...	3,355	...	281	...	...	281	...	624	...	641
	34	Tollyganj	1,260	1,261	...	...	...	...	2,521	...	1,172	...	...	1,172	...	...	...	992
	35	Garden Reach	2,629	1,611	...	6	...	...	4,246	1,958	1,627	...	11	3,596	3,190	4,217	...	1,334
	36	Rajpur	606	626	...	...	...	...	1,232	...	729	...	12	741	...	115	...	...
	37	Baruipur	593	548	...	...	...	...	1,141	...	229	...	...	229	...	...	..	297
	38	Jainagar	504	267	...	...	...	...	771	...	562	...	8	570	...	161	...	291
	39	South Dum-Dum	940	951	...	...	...	...	1,891	...	721	...	...	721	...	1,452	...	834
	40	North ditto	533	648	...	...	...	...	1,182	...	67	...	2	69	...	...	...	118
	41	South Barrackpore	649	682	...	...	...	...	1,331	...	...	...	...	...	...	...	...	172
	42	Panihati	723	629	...	...	300	...	1,652	...	132	...	6	138	...	...	...	1,219
	43	Tittaghar	2,816	548	...	6	...	...	3,370	...	347	...	14	361	1,448	...	355	1,315
	44	North Barrackpore	998	1,078	...	...	...	...	2,076	...	...	...	3	3	...	...	...	87
	45	Garulia	1,711	612	...	...	...	...	2,323	...	334	...	14	348	177	156	187	403
	46	Barasat	687	1,084	...	...	...	...	1,771	...	399	...	...	399	...	217	302	498
	47	Naihati	897	677	44	41	...	...	1,659	...	652	...	...	652	...	...	...	616
	48	Halisahar	555	826	...	...	52	...	1,433	...	584	...	...	584	...	...	...	96
	49	Bhatpara	1,550	1,132	...	...	...	...	2,682	...	1,451	...	24	1,475	15,427	500	168	2,157
	50	Goberdanga	391	343	...	...	...	...	734	...	53	...	...	53	...	...	...	629
	51	Basirhat	544	557	...	...	...	...	1,101	...	208	...	5	213	...	833	...	461
	52	Baduria	483	648	...	...	...	...	1,131	...	150	...	13	163	...	...	...	508
	53	Taki	323	221	...	...	...	...	544	...	...	...	14	14	...	120	...	69
	54	Budge-Budge	1,479	1,164	...	...	...	...	2,643	...	2,827	...	7	2,834	...	2,732	1,625	1,054
		Total	35,726	29,217	44	156	616	34	65,793	15,065	36,924	...	150	52,139	23,418	44,807	4,258	20,416

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32,607	12,982	265	337	165	67	...	120	1,604	636	11,982	18	82,508
5,150	160	96	...	12	...	...	...	287	38	2,897	6	9,333
3,757	1,268	76	...	3	...	...	60	...	...	1,691	...	7,591
1,320	1,074	62	...	2	...	...	...	168	25	389	3	3,220
5,490	2,130	159	...	...	...	...	...	180	145	2,842	...	15,058
7,391	...	63	2,965	...	...	...	65	480	...	2,113	...	13,951
55,625	17,614	721	3,302	182	67	...	245	2,719	844	21,914	27	1,31,661
6,059	3,485	120	70	...	...	...	...	...	...	399	...	12,339
4,452	3,243	122	21	19	...	21	...	316	5	1,975	...	12,015
1,914	1,012	137	1,965	...	...	...	...	144	43	1,110	12	6,721
1,669	808	70	...	...	...	...	...	...	...	756	...	4,809
8,035	5,063	329	1,986	19	...	21	...	460	48	3,841	12	23,545
17,160	10,967	234	173	19	...	...	...	321	81	4,158	...	35,612
3,510	3,441	86	399	...	...	90	...	180	16	799	4	8,921
2,173	1,583	82	...	40	...	...	...	...	...	2,271	...	6,330
637	1,011	51	...	1	...	25	...	...	67	404	...	2,782
736	1,141	53	...	...	...	...	...	60	200	241	12	2,689
423	774	49	...	...	...	4	...	48	737	138	...	2,377
1,059	792	53	...	...	...	...	...	36	500	698	9	3,366
25,698	19,659	608	572	60	...	119	...	645	1,601	8,709	25	62,087
26,218	1,349	264	...	39	...	...	120	863	111	8,806	...	43,020
21,821	15,804	216	66	153	...	...	90	793	...	6,725	...	53,986
7,150	54	60	...	...	...	120	115	...	380	596	...	8,940
8,847	1,242	72	...	3	...	...	95	382	188	2,954	...	15,394
7,255	1,019	58	...	1	...	...	86	300	14	2,011	...	11,185
2,079	...	58	...	...	...	...	95	18	24	1,803	...	4,498
1,678	...	75	...	...	...	...	61	344	...	2,573	167	5,276
2,181	1,687	60	...	...	...	...	...	252	50	382	...	4,712
77,229	19,155	863	66	196	...	120	662	2,952	767	25,850	167	1,47,011
2,06,740	4,884	1,821	8,061	199	...	324	588	19,923	3,583	61,856	...	3,88,702
13,888	1,744	120	...	40	...	100	...	600	...	7,046	...	24,227
628	240	52	...	...	...	...	...	155	...	1,078	13	2,166
2,21,256	6,868	1,993	8,061	239	...	424	588	20,678	3,583	69,980	13	4,15,095
3,93,902	71,844	4,634	14,057	696	67	684	1,495	27,454	6,843	1,30,693	244	7,91,738
58,902	5,850	723	...	767	...	54	282	6,319	...	20,174	80	1,23,464
26,501	2,798	501	...	...	...	...	...	864	397	19,086	629	64,324
19,724	500	159	...	23	...	15	...	307	176	6,718	39	28,763
7,900	13	135	158	14	...	114	...	300	193	3,603	...	12,575
6,174	1,767	328	...	...	...	...	...	2,431	...	6,418	...	18,383
4,677	...	201	122	...	...	...	...	1,205	...	4,961	54	12,212
21,429	1,024	476	...	...	...	44	...	1,808	...	8,965	146	42,633
3,550	1,654	61	...	...	...	...	...	...	...	2,356	...	7,736
1,762	1,350	63	...	...	...	...	...	...	46	1,565	...	5,083
2,135	929	60	...	...	...	...	...	120	441	1,307	2	5,446
3,426	1,105	66	...	12	...	...	...	144	147	1,805	2	8,993
839	843	46	...	...	...	...	...	285	242	968	7	3,348
3,969	651	62	...	7	...	...	...	974	16	7,140	...	12,991
3,920	177	89	...	23	...	...	...	114	...	3,677	26	9,245
13,710	..	124	...	8	...	29	...	...	...	2,488	16	19,493
6,033	600	65	...	10	...	...	...	...	220	2,394	...	9,469
5,498	1,198	60	...	...	...	...	...	299	58	1,239	...	9,275
2,803	1,708	80	345	2	...	...	...	99	21	2,287	...	8,362
5,550	1,047	149	...	12	...	...	...	...	...	1,342	...	8,716
4,071	774	80	433	3	...	...	...	...	2,047	1,054	...	8,558
10,988	50	100	...	49	...	...	...	...	25	1,803	20	31,287
585	...	28	...	7	...	...	...	...	98	975	...	2,322
2,290	844	85	...	...	...	40	...	...	45	1,848	...	6,446
526	1,066	50	...	...	...	...	...	144	74	810	3	3,181
886	180	32	...	...	...	...	...	...	150	805	...	2,242
8,304	2,188	153	...	87	...	...	...	493	11,859	4,209	54	32,758
2,26,152	28,316	3,976	1,058	1,027	...	296	282	15,906	16,255	1,09,397	1,078	4,97,245

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Plague charges.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,933	1,557	...	7,490	...	...	4,888	...	1,330	330	416	259	1,208	8,431
...	345	40	385	...	...	...	23	179	23	36	26	996	1,283
...	428	...	428	...	...	...	2	161	...	16	141	112	432
...	260	...	260	...	...	...	...	76	6	34	9	39	164
...	787	...	787	...	...	...	155	198	45	37	...	329	764
...	660	...	660	60	...	93	...	535	98	69	...	220	1,015
5,933	4,037	40	10,010	60	...	4,981	180	2,479	502	608	435	2,904	12,089
...	606	60	666	...	...	...	21	50	50	38	...	318	477
...	601	...	601	...	...	48	...	146	52	44	...	130	420
...	778	60	838	...	...	143	49	143	9	25	...	49	418
...	704	...	704	...	...	...	...	110	7	15	...	61	193
...	2,083	60	2,143	...	...	191	49	399	68	84	...	240	1,031
21,778	887	48	22,713	...	...	...	178	347	141	418	...	3,795	4,879
...	482	...	482	...	...	...	...	130	8	23	...	24	185
...	868	...	868	...	...	...	...	150	...	14	...	65	229
...	570	50	620	...	...	...	1	90	15	...	...	2	108
...	403	...	403	...	...	...	...	93	...	14	...	10	117
...	228	12	240	...	...	...	...	114	...	...	...	15	129
...	228	...	228	...	...	...	...	115	...	19	...	20	154
21,778	3,666	110	25,554	...	...	...	179	1,039	164	488	...	3,931	5,801
...	800	50	850	...	...	...	...	777	597	140	1,960	1,084	4,558
...	2,148	...	2,148	30	...	642	159	472	85	189	164	187	1,898
452	...	...	452	...	...	400	...	184	281	...	29	106	1,000
...	630	...	630	...	...	...	637	249	250	94	...	713	1,943
...	807	...	807	...	...	...	975	248	41	57	264	143	1,728
284	...	...	234	...	...	...	...	57	249	40	10	101	457
19	200	...	219	...	...	...	...	198	280	...	...	715	1,193
...	536	...	536	...	...	...	...	80	...	19	5	3	107
705	5,121	50	5,876	30	...	1,042	1,771	2,265	1,783	539	2,432	3,052	12,884
...	4,982	3	4,985	...	...	71,961	1,563	...	4,911	1,942	6,567	22,358	1,09,802
100	2,504	175	2,779	...	...	...	...	491	347	103	93	986	2,020
...	128	...	128	...	...	...	...	10	...	...	...	9	19
100	7,614	178	7,892	...	...	71,961	1,563	501	5,258	2,045	6,660	23,353	1,11,341
28,516	23,127	498	52,141	90	...	78,175	3,763	6,733	7,825	3,802	9,527	33,798	1,43,623
...	2,196	...	2,196	...	...	...	7	1,197	1,036	367	6,851	2,613	12,011
300	1,102	...	1,402	...	...	...	3,746	672	328	152	1,551	86	6,535
...	810	88	898	...	...	...	1	256	236	64	188	431	1,176
...	360	48	408	...	...	...	471	50	704	30	700	67	2,022
...	644	...	644	...	...	...	392	300	347	51	495	589	2,174
50	334	...	384	...	...	632	17	291	55	...	878	304	2,177
...	700	...	700	20	...	1,575	61	249	208	120	1,112	548	3,373
...	270	...	270	...	...	106	...	150	281	24	7	6	574
...	150	...	150	...	...	...	159	112	137	36	...	104	548
...	320	...	320	...	...	...	1	105	197	...	...	206	509
...	300	...	300	...	...	...	...	99	60	38	...	34	231
...	240	...	240	...	...	...	...	48	51	19	...	7	125
...	204	...	204	...	...	68	...	204	1,118	22	11	1,497	2,920
...	440	...	440	...	...	147	...	100	293	7	700	49	1,296
...	440	...	440	...	...	474	...	95	292	26	414	60	1,361
...	698	...	698	...	...	...	5	181	31	24	...	114	355
...	259	...	259	...	...	179	318	91	221	36	213	241	1,299
...	348	...	348	...	...	29	20	100	256	23	39	177	644
...	361	...	361	15	...	...	...	158	199	28	...	58	443
...	164	...	164	...	...	...	2	60	29	8	...	18	117
...	599	...	599	...	...	766	12	199	220	19	...	35	1,251
...	122	...	122	...	...	...	...	71	61	8	...	5	145
...	468	...	468	...	...	...	...	139	45	14	...	111	309
...	283	...	283	...	...	...	...	75	38	15	3	343	474
...	174	...	174	...	...	...	...	50	21	...	...	161	232
400	567	...	977	10	...	...	...	203	43	23	...	649	918
750	12,563	136	13,449	45	...	3,976	5,212	5,256	6,507	1,094	13,162	9,513	43,719

in Bengal during the year ending 31st March 1906.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,12,958	...	...	500	...	...	...	(*a*)13,783	5,163	19,446	4,893	1,37,297	(*a*) Includes Rs. 1,906 on account of the dispensary fund.
13,462	...	...	...	...	...	...	933	115	1,048	3,489	17,999	(*b*) Includes Rs. 143 on account of the dispensary fund.
10,025	...	...	...	...	...	...	(*b*)518	483	1,001	2,349	13,375	
4,559	...	...	...	...	...	...	200	181	381	651	5,591	
19,562	...	...	...	...	...	100	326	300	726	5,683	25,971	
19,422	...	...	...	...	999	...	...	...	999	2,633	23,054	
1,79,988	...	...	500	...	999	100	15,760	6,242	23,601	19,698	2,23,287	
15,975	...	...	...	...	...	...	(*c*)1,664	295	1,959	939	16,873	(*c*) Includes Rs. 389 on account of the dispensary fund.
16,101	...	...	...	...	666	105	2,548	279	3,598	5,599	25,298	
9,475	...	...	...	...	346	...	1,470	107	1,923	240	11,638	
7,086	...	...	...	...	...	...	200	50	250	1,165	8,501	
32,662	...	...	...	...	1,012	105	4,218	436	5,771	7,004	45,437	
70,983	...	...	...	...	...	...	(*d*)9,461	110	9,571	6,964	87,518	(*d*) Includes Rs. 1,176 on account of the dispensary fund.
11,242	...	...	...	...	...	...	(*e*)3,247	...	3,247	1,702	16,191	(*e*) Includes Rs. 317 on account of the dispensary fund.
8,783	...	...	...	...	...	...	(*f*)1,556	28	1,584	2,724	13,091	(*f*) Dispensary fund.
4,892	...	...	...	...	...	...	335	...	335	744	5,971	
4,170	...	...	...	...	...	...	...	15	15	281	4,466	
3,651	...	...	...	...	...	...	200	15	215	242	4,108	
4,710	...	...	...	...	...	...	125	...	125	186	5,021	
1,08,431	...	...	...	...	...	...	14,924	168	15,092	12,843	1,36,366	
60,013	...	...	...	...	...	...	1,733	924	2,657	6,156	68,826	
67,536	...	...	...	...	1,664	...	(*g*)27,410	8	29,082	7,054	1,03,672	(*g*) Includes Rs. 22,517 on account of the dispensary fund.
14,176	...	...	...	...	331	...	465	...	796	21,886	36,858	
23,110	...	...	...	...	...	50	1,053	107	1,210	2,345	26,665	
16,740	...	...	...	...	...	...	330	522	852	4,117	21,709	
6,905	...	...	...	...	...	...	120	91	211	1,548	8,664	
7,971	...	...	...	...	...	50	2,388	427	2,865	2,357	13,193	
6,347	...	...	...	...	...	...	...	...	...	876	7,223	
2,02,798	...	...	...	...	1,995	100	33,499	2,079	37,673	46,339	2,86,810	
6,34,734	...	...	...	...	50,839	...	2,38,447	22,001	3,11,287	1,36,437	10,82,458	
35,665	...	...	...	...	...	...	...	50	50	5,584	41,299	
3,230	...	...	...	...	...	...	...	...	...	640	3,870	
6,73,629	...	...	...	...	50,839	...	2,38,447	22,051	3,11,337	1,42,661	11,27,627	
12,13,483	...	...	500	...	54,845	305	3,08,512	31,271	3,95,433	2,29,484	18,38,400	
1,76,501	...	...	...	...	...	30	7,104	884	8,018	8,822	1,93,341	
84,969	...	...	...	...	...	...	650	7,682	8,332	1,23,615	2,16,916	
38,198	12,000	...	...	...	...	...	415	723	13,138	5,159	56,495	
18,733	...	...	...	...	...	...	320	266	586	1,272	20,591	
24,837	...	...	...	...	...	...	572	25	597	1,099	26,533	
18,466	...	...	...	...	797	...	410	410	1,617	16,964	37,047	
55,068	...	...	...	...	1,606	...	301	200	2,107	11,833	69,008	
10,553	...	...	...	...	240	...	...	...	240	501	11,294	
7,151	...	...	...	...	...	...	...	195	195	876	8,222	
7,616	...	...	...	...	...	...	...	181	181	1,856	9,653	
12,136	...	...	...	...	...	...	...	...	...	5,156	17,292	
4,964	...	...	...	...	...	...	95	28	123	318	5,405	
17,346	...	...	...	...	797	30	382	153	1,362	862	19,570	
12,771	...	...	...	...	312	...	100	173	585	2,214	15,570	
25,025	...	...	...	...	687	...	2,425	13	3,125	35,263	63,413	
12,641	...	...	...	...	...	...	80	120	200	4,331	17,072	
13,504	...	...	...	...	422	...	100	118	650	1,005	15,159	
11,524	...	...	...	...	285	...	...	77	362	4,286	16,172	
11,846	...	...	...	...	...	...	350	103	453	7,946	20,245	
10,856	...	...	...	...	...	...	...	100	100	875	11,831	
37,294	...	...	...	...	696	...	4,740	...	5,436	20,630	63,360	
3,376	...	...	...	...	...	...	100	27	127	2,433	5,936	
8,537	...	...	...	...	...	...	...	59	59	1,204	9,800	
5,232	...	...	...	...	...	...	68	52	120	477	5,829	
3,206	...	...	...	...	...	...	...	34	34	620	3,860	
40,140	...	...	...	...	...	75	564	265	904	2,089	43,133	
6,72,390	12,000	...	...	...	5,852	135	18,776	11,888	48,651	2,61,706	9,82,747	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC			
															Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outpost, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION—*concld.*																		
Nadia	55	Krishnagar	1,860	1,582	...	1,234	147	...	4,823	...	1,177	...	14	1,191	...	1,119	...	376
	56	Santipur	2,122	1,633	...	...	5	...	3,760	...	1,687	...	...	1,687	1,762	21	411	1,792
	57	Ranaghat	718	668	...	...	...	...	1,386	2	436	...	...	438	250	125	...	592
	58	Nadia	648	564	...	...	2	...	1,214	...	509	...	4	513	...	365	...	44
	59	Kushtia	513	451	...	...	...	...	964	...	331	...	13	344	...	...	...	117
	60	Kumarkhali	439	360	...	...	...	4	803	...	146	...	...	146	...	92	...	61
	61	Meherpur	363	248	...	...	...	...	611	10	173	...	...	18	...	281	...	...
	62	Birnagar	332	182	...	...	...	...	514	...	24	...	...	24	...	...	...	270
	63	Chakdah	438	305	...	2	...	...	745	...	30	...	...	30	...	589	...	249
		Total	7,433	5,993	...	1,236	154	4	14,820	12	4,513	...	31	4,556	2,012	2,592	411	3,501
Murshidabad	64	Berhampore	2,330	2,150	...	...	24	...	4,504	...	2,349	...	7	2,356	...	18,046	...	5,393
	65	Murshidabad	839	718	3	...	...	...	1,560	4	909	...	11	924	...	15	122	1,762
	66	Azimganj	818	843	2	...	23	...	1,686	...	752	...	6	758	...	118	...	2,093
	67	Jangipur	671	632	16	126	1	...	1,346	...	468	...	...	468	...	695	...	427
	68	Kandi	698	410	...	...	...	...	1,108	...	821	...	...	821	...	270	...	311
		Total	5,356	4,653	21	126	48	...	10,204	4	5,299	...	24	5,327	...	19,144	122	9,986
Jessore	69	Jessore	974	1,009	...	...	11	...	1,994	...	1,190	...	28	1,218	101	666	1,380	498
	70	Kotchandpur	630	325	...	1	...	...	956	...	477	...	8	485	310	34	180	82
	71	Maheshpur	373	194	...	...	...	...	567	...	59	...	3	62	147	...	...	163
		Total	1,977	1,528	...	1	11	...	3,517	...	1,726	...	39	1,765	558	700	1,560	743
Khulna	72	Khulna	945	602	...	...	6	...	1,553	...	493	...	10	503	3,580	543	...	270
	73	Satkhira	524	357	...	...	...	...	881	...	429	...	1	430	...	235	...	535
	74	Debhatta	303	165	...	...	...	...	468	...	24	...	...	24	...	5	47	84
		Total	1,772	1,124	...	...	6	...	2,902	...	946	...	11	957	3,580	783	47	889
		Divisional Total	52,264	42,515	65	1,519	835	38	97,236	15,081	49,408	...	255	64,744	20,568	68 026	6,398	35,538
PATNA DIVISION.																		
Patna	75	Patna	10,077	8,839	...	...	54	502	19,472	...	5,753	838	100	6,691	9	..	1,865	10,057
	76	Barh	672	646	...	57	..	72	1,447	...	631	72	...	703	...	31	397	...
	77	Bihar	1,300	1,197	...	...	...	...	2,497	...	734	72	6	812	...	48	...	1,475
	78	Dinapore Nizamat	1,199	974	...	...	...	...	2,173	...	1,291	...	...	1,291	...	12	...	...
		Total	13,248	11,656	...	57	54	574	25,589	...	8,409	982	106	9,497	9	91	2,262	11,532
Gaya	79	Gaya	5,355	3,073	...	...	26	...	8,454	...	2,633	445	3	3,081	...	545	...	3,644
	80	Tikari	917	591	...	...	...	...	1,508	...	429	72	13	514	...	346	...	596
	81	Daudnagar	583	312	...	...	...	...	895	...	...	83	...	83	...	163	...	98
		Total	6,855	3,976	...	...	26	...	10,857	...	3,062	600	16	3,678	...	1,054	...	4,338
Shahabad	82	Arrah	2,322	3,872	...	...	4	...	6,198	...	1,340	180	4	1,524	4,000	102	742	265
	83	Jagadispur	432	590	...	...	...	...	1,022	...	45	...	...	45	304	...	88	24
	84	Buxar	516	735	...	...	...	...	1,251	...	650	53	...	703	...	88	...	174
	85	Dumraon	504	872	...	...	1	...	1,377	...	204	...	...	204	...	3	221	176
	86	Bhabhua	321	343	...	...	...	...	664	...	243	18	2	263	...	51	116	105
	87	Sasaram	714	238	...	...	...	...	1,652	...	1,470	...	...	1,470	...	152	...	229
		Total	4,809	7,350	...	...	5	...	12,164	...	3,952	251	6	4,209	4,304	396	1,167	973
Saran	88	Chapra	2,323	3,138	...	...	33	...	5,494	...	1,706	...	29	1,735	...	571	...	735
	89	Revelganj	856	759	124	...	...	...	1,739	...	333	75	...	408	...	25	...	75
	90	Siwan	725	710	...	...	...	...	1,435	...	962	...	10	972	...	399	...	641
		Total	3,904	4,607	124	...	33	...	8,668	...	3,001	75	39	3,115	...	995	...	1,451
Champaran	91	Motihari	717	669	...	...	...	104	1,490	...	1,290	75	27	1,392	...	147	2,045	191
	92	Bettiah	662	988	...	...	...	...	1,650	...	1,669	97	...	1,766	...	888	...	213
		Total	1,379	1,657	...	...	...	104	3,140	...	2,959	172	27	3,158	...	1,035	2,045	404

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,073	8,588	96	...	...	...	801	...	787	3,894	10,182	83	40,999
12,056	1,409	126	...	...	...	95	...	624	1,174	3,590	21	23,081
5,409	1,232	75	...	...	...	27	...	411	60	1,591	42	9,814
7,099	1,767	72	...	...	...	...	...	415	45	1,377	6	11,190
2,663	1,402	36	...	...	...	...	...	215	...	3,849	...	8,282
2,422	584	41	...	1	...	...	...	144	73	981	6	4,405
414	1,105	31	...	8	...	3	...	...	19	985	...	2,846
178	1,002	32	...	...	...	...	...	91	...	292	...	1,865
148	1,074	39	...	65	...	131	...	96	55	625	...	3,071
45,462	18,163	548	...	74	...	1,057	...	2,783	5,320	23,472	158	1,05,553
15,225	10,802	230	94	53	...	...	...	593	...	6,566	...	57,002
4,083	5,842	120	552	132	...	...	...	579	2	3,795	26	17,030
6,696	2,674	122	...	10	...	...	...	1,575	49	3,938	23	17,298
3,645	3,708	127	48	85	...	...	...	240	99	2,281	16	11,371
2,806	669	126	...	...	...	55	...	180	...	2,487	...	6,904
32,455	23,695	725	694	280	...	55	...	3,167	150	19,067	65	1,09,605
5,868	8,314	90	...	15	...	...	...	895	26	3,349	40	21,242
2,082	1,517	54	...	...	...	...	...	162	200	1,044	103	5,768
497	793	40	...	...	...	...	...	...	199	384	...	2,223
8,447	10,624	184	...	15	...	...	...	1,057	425	4,777	143	29,233
5,819	5,422	105	...	31	...	186	165	390	63	3,368	8	19,950
1,683	2,943	40	...	...	...	19	...	60	200	1,550	8	7,273
58	...	29	...	144	...	...	...	...	50	642	...	1,059
7,560	8,365	174	...	175	...	205	165	450	313	5,560	16	28,282
3,20,076	89,163	5,607	1,752	1,571	...	1,613	447	23,363	22,463	1,62,873	1,460	7,69,918
47,641	35,847	1,030	...	73	...	1,154	1,265	1,168	40	27,294	201	1,27,639
2,308	1,758	55	...	...	...	...	...	240	119	1,481	...	6,339
11,659	7,034	122	1,746	...	...	65	...	480	112	2,780	...	25,521
7,280	2,298	48	...	...	...	...	...	...	...	2,802	...	12,440
68,888	46,937	1,255	1,746	73	...	1,219	1,265	1,883	271	34,357	201	1,71,989
43,249	14,203	350	941	77	...	174	...	476	995	8,320	13	72,987
2,505	227	47	10	...	...	7	...	155	71	468	...	4,432
1,120	1,115	49	...	...	...	41	...	...	53	174	...	2 813
46,874	15,545	446	951	77	...	222	...	631	1,119	8,962	13	80,232
9,466	8,064	276	48	...	...	63	...	653	1,092	9,699	32	34,502
1,009	444	120	374	90	...	...	...	77	440	959	...	3,929
3,323	1,981	103	...	31	...	...	...	240	...	1,114	...	7,054
2,881	444	60	...	48	...	...	...	468	274	1,018	...	5,593
673	1,293	74	54	...	97	81	...	...	49	33	...	2,626
4,483	6,066	95	..	...	...	93	...	...	686	1,707	...	13,501
21,835	18,282	728	476	169	9 7	237	...	1,438	2,541	14,630	32	67,295
26,463	10,829	490	15,834	76	5,056	...	...	622	21	5,470	41	66,208
2,259	1,473	103	...	34	92	37	...	16	...	917	...	5,031
3,311	4,815	135	76	...	633	...	...	134	526	1,554	11	12,235
32,033	17,117	728	15,910	110	5,781	37	...	772	547	7,941	52	83,474
2,712	7,956	130	107	...	...	88	...	...	45	2,987	...	16,408
6,086	6,985	189	152	...	...	...	...	71	265	4,959	58	19,868
8,798	14,941	319	259	...	...	88	...	71	310	7,946	58	36,274

7				8	9								
Public Instruction.				Contributions.	Miscellaneous.								
					Interest on loans.		Actual cost of works done for private individuals.	Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.		Printing charges.	Law charges.	Provident Fund.	Plague charges.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	900	...	900	...	...	834	...	244	144	41	...	226	1,489
7,138	1,145	...	8,283	...	...	...	...	397	841	240	437	375	2,290
...	344	24	368	...	...	53	106	101	9	35	16	216	536
...	300	...	300	...	...	...	13	190	114	25	...	188	530
...	297	...	297	...	...	...	...	99	41	16	2	139	297
...	180	...	180	...	...	...	...	86	171	16	...	124	397
...	169	24	193	...	...	...	...	65	13	11	...	160	249
...	120	...	120	...	...	...	...	26	3	5	...	30	64
...	248	...	248	...	...	...	...	126	9	30	7	8	180
7,138	3,703	48	10,889	...	...	887	119	1,334	1,345	419	462	1,466	6,032
...	600	...	600	1,100	...	484	21	316	209	157	...	67	1,254
...	915	...	915	...	...	...	12	218	74	23	...	185	512
...	490	...	490	...	...	...	...	72	187	24	...	208	491
...	408	...	408	...	...	...	...	200	21	15	...	502	738
...	415	...	415	...	...	...	220	71	5	20	...	2	318
...	2,828	...	2,828	1,100	...	484	253	877	496	239	...	964	3,313
...	326	250	576	...	...	...	200	211	42	51	...	325	829
...	236	...	236	150	...	...	29	129	14	16	9	54	251
...	118	...	118	...	...	...	...	...	60	6	...	61	127
...	680	250	930	150	...	...	229	340	116	73	9	440	1,207
4,795	395	12	5,202	...	...	...	...	132	49	50	...	127	358
...	239	...	239	...	...	...	...	149	11	7	...	286	453
...	160	...	160	...	...	9	77	46	30	...	...	...	162
4,795	794	12	5,601	...	...	9	77	327	90	57	...	413	973
12,683	20,568	446	33,697	1,295	...	5,356	5,890	8,133	8,554	1,882	13,633	11,796	55,244
...	3,941	418	4,359	454	...	12,566	425	1,585	691	288	11,323	523	27,401
242	...	...	242	...	...	...	...	147	10	30	1,123	...	1,310
275	894	...	1,169	...	...	...	...	369	44	68	3,214	133	3,828
...	421	...	421	...	...	...	...	266	5	...	678	36	985
517	5,256	418	6,191	454	...	12,566	425	2,367	750	386	16,338	692	33,524
...	2,086	500	2,586	...	...	1,341	124	720	442	112	3,893	785	7,420
...	250	...	250	...	...	...	...	147	...	25	...	27	199
...	399	...	399	...	...	...	...	91	44	...	49	1,006	1,190
...	2,735	500	3,235	...	...	1,341	124	958	486	137	3,942	1,821	8,809
...	1,011	...	1,011	...	...	3,069	961	613	226	39	3,070	304	8,282
440	...	...	440	...	...	...	...	123	7	27	7,910	9	8,076
...	412	...	412	...	...	...	...	...	...	31	543	58	632
...	408	...	408	...	...	...	...	98	19	36	497	17	667
...	175	...	175	...	...	...	...	120	...	14	551	96	781
...	479	...	479	...	...	...	...	300	15	39	1,219	36	1,609
440	2,485	...	2,925	...	...	3,069	961	1,254	267	186	13,790	520	20,047
2,842	...	...	2,842	3,000	...	...	27	591	373	135	...	1,045*	2,171
451	120	...	571	...	...	...	...	112	19	30	1,041	62	1,264
566	...	...	566	...	...	...	...	171	...	25	...	49	245
3,859	120	...	3,979	3,000	...	...	27	874	392	190	1,041	1,156	3,680
860	509	...	1,369	25	...	...	85	238	31	31	183	224	792
696	50	...	746	...	...	...	...	272	10	34	28	55	399
1,556	559	...	2,115	25	...	...	85	510	41	65	211	279	1,191

in Bengal during the year ending 31st March 1906—continued.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total Expenditure.	In securities other than for Sinking Funds.	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
49,402	...	...	...	...	1,753	...	5,022	3,236	10,011	545	59,958	
39,101	...	...	...	...	...	...	4,858	...	4,858	12,061	56,020	
12,542	...	...	...	...	574	4	1,428	1,477	3,483	2,538	18,563	
13,747	...	...	...	...	...	...	384	134	518	3,344	17,609	
10,184	...	...	...	...	...	60	1,630	1,107	2,797	2,552	15,533	
5,931	...	...	...	...	...	...	100	100	200	1,624	7,755	
4,082	...	...	...	...	...	...	1,258	429	1,687	196	5,965	
2,587	2,000	...	...	...	...	...	865	...	2,865	2,533	7,985	
4,274	...	...	...	...	...	...	80	...	80	744	5,098	
1,41,850	2,000	...	...	...	2,327	64	15,625	6,483	26,499	26,137	1,94,486	
66,816	...	...	...	...	*1,424	...	5,396	1,690	8,510	8,590	83,916	* Excludes Rs. 1,500 paid to the Maharaja of Cossimbazar on account of annual instalment for repayment of the loan of Rs. 6,700 taken from him; the amount has been included under the head "Deposit."
20,941	...	...	...	...	...	...	(a)2,124	689	2,813	6,117	29,871	
20,723	...	...	...	...	...	...	45	1,000	1,045	9,648	31,416	
14,331	...	...	...	...	...	...	(b)811	1,580	2,391	2,370	19,092	
9,566	...	...	...	...	...	...	250	...	250	2,135	11,951	
1,32,377	...	...	...	...	1,424	...	8,626	4,959	15,009	28,860	1,76,246	(a) Includes Rs. 127 on account of the dispensary fund.
												(b) Includes Rs. 704 on account of the dispensary fund.
25,859	...	...	...	...	...	...	...	390	390	3,520	29,769	
7,846	...	...	...	...	...	...	85	177	262	1,027	9,135	
3,097	...	...	...	...	...	...	800	75	875	1,000	4,972	
36,802	...	...	...	...	...	...	885	642	1,527	5,547	43,876	
27,566	...	...	...	...	...	...	(c)5,263	1,618	6,881	19,830	54,267	(c) Includes Rs. 1,275 on account of the dispensary fund.
9,276	...	...	...	...	...	...	400	...	400	402	10,078	
1,873	...	...	...	...	242	...	...	132	374	33	2,280	
38,715	...	...	...	...	242	...	5,663	1,750	7,655	20,255	66,625	
10,22,134	14,000	...	...	...	9,845	199	49,575	25,722	99,341	3,42,505	14,63,980	
1,86,016	...	...	...	...	9,925	...	(d)38,229	1,925	50,079	41,279	2,77,374	(d) Includes Rs. 6,305 on account of the dispensary fund.
10,091	...	...	...	...	...	20	22	...	42	3,346	13,479	
33,827	...	...	...	...	...	...	5,406	183	5,589	3,476	42,892	
17,510	...	...	...	...	...	...	4,504	140	4,644	21,601	43,555	
2,47,244	...	...	...	...	9,925	20	48,161	2,248	60,354	69,702	3,77,300	
94,528	...	...	...	...	2,817	105	(e)17,447	112	20,481	37,444	1,52,453	(e) Includes Rs. 4,794 on account of the dispensary fund. This excludes Rs. 1,815 shown in the closing balance for 1904-05 as the balance of the dispensary fund.
6,903	...	...	...	...	...	...	444	4	448	1,966	9,317	
5,380	...	...	...	...	...	...	...	...	...	1,950	7,230	
1,06,811	...	...	...	...	2,817	105	17,891	116	20,929	41,260	1,69,000	
51,517	...	...	...	...	2,684	...	(f)7,457	103	10,244	2,102	63,863	(f) Includes Rs. 3,182 on account of the dispensary fund.
13,512	...	...	...	...	...	...	187	...	187	1,652	15,351	(g) Includes Rs. 954 on account of the dispensary fund.
10,052	...	...	...	...	...	...	(g)2,154	...	2,154	19	12,225	(h) Includes Rs. 823 on account of the dispensary fund.
8,249	...	...	...	...	...	...	2,035	...	2,035	458	10,742	(i) Includes Rs. 2,102, on account of the dispensary fund.
4,509	...	...	...	...	...	50	(h)1,588	148	1,786	613	6,908	
18,711	...	...	...	...	...	...	(i)5,950	148	6,098	857	25,666	
1,06,550	...	...	...	...	2,684	50	19,371	399	22,504	5,701	1,34,755	
81,450	...	...	...	...	...	...	2,380	100	2,480	14,827	98,757	* Includes Rs. 500 being the seventh instalment for the repayment of the loan of Rs. 3,664 taken by the Municipality out of Shah Banwari Lal's Sarai Fund.
9,013	...	...	...	...	...	...	338	...	338	2,680	12,031	
15,453	...	...	...	...	...	...	(j)798	...	798	4,225	20,476	
1,05,916	...	...	...	...	...	...	3,516	100	3,616	21,732	1,31,264	(j) Includes Rs. 188 on account of the dispensary fund.
21,476	...	...	...	...	...	...	2,475	37	2,512	4,898	28,886	
24,427	...	...	...	...	...	...	1,412	2	1,414	4,865	30,696	
45,903	...	...	...	...	...	...	3,887	39	3,926	9,763	59,582	

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC			
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of lands.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
															Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—*concld.*																		
Muzaffarpur	93	Muzaffarpur ...	2,882	1,963	...	...	96	...	4,941	7	2,884	177	83	3,151	...	274	...	3,457
	94	Hajipur ...	935	966	...	...	88	...	1,989	...	1,482	70	...	1,552	...	86	...	...
	95	Lalganj ...	656	416	...	...	...	...	1,072	...	362	50	5	417	...	82	...	102
	96	Sitamarhi ...	633	456	...	...	...	...	1,089	...	357	...	4	361	...	48	...	140
		Total ...	5,106	3,801	...	...	184	...	9,091	7	5,085	297	92	5,481	...	490	...	3,699
Darbhanga	97	Darbhang	2,463	2,563	...	...	276	...	5,302	...	2,143	...	32	2,175	...	782	...	995
	98	Madhubani	823	576	...	...	...	...	1,398	...	543	...	...	543	...	45	...	99
	99	Rosera	581	355	...	201	...	...	1,177	...	114	15	...	129	...	229	...	22
	100	Somastipur	467	660	...	...	...	...	1,127	...	225	26	3	254	...	32	...	1,938
		...	4,333	4,194	...	201	276	...	9,004	...	3,025	41	35	3,101	...	1,088	...	3,054
		Divisional Total	39,634	37,241	124	258	578	678	78,513	7	29,493	2,418	321	32,239	4,313	5,149	5,474	25,451
BHAGALPUR DIVISION.																		
Monghy	101	Mongnyr	2,195	2,687	...	364	...	...	5,246	...	1,465	...	15	1,480	...	8	...	4,001
	102	Jamalpur	1,654	1,451	...	...	...	...	3,105	...	70	...	9	79	...	1,242	2,199	2,127
		Total ...	3,849	4,138	...	364	...	...	8,351	...	1,535	...	24	1,559	...	1,250	2,199	6,138
Bhagalpur	103	Bhagalpur	5,372	6,861	...	...	53	...	12,286	...	1,419	...	22	1,441	121	26,002	1,484	860
	104	Colgong	467	493	...	...	1	...	961	24	412	25	3	464	...	...	4	81
		Total ...	5,839	7,354	...	...	54	...	13,247	24	1,831	25	25	1,905	121	26,002	1,488	941
Purnea	105	Purnea	1,832	1,283	...	...	...	...	3,115	...	948	...	47	995	...	258	1,761	1,074
	106	Kishanganj	627	883	...	...	...	...	1,510	...	271	...	24	295	98	214	...	165
	107	Katihar	9	70	...	...	...	...	79	...	...	...	...	...	...	...	...	...
		Total ...	2,468	2,236	...	...	...	...	4,704	...	1,219	...	71	1,290	98	472	1,761	1,239
Darjeeling	108	Darjeeling	15,254	8,651	...	356	1,853	...	26,114	452	56,141	...	56	56,649	8,610	7,289	8,276	942
	109	Kurseong	1,334	784	...	...	272	...	2,390	...	830	...	...	830	1,328	1,361	2,012	101
		Total ...	16,588	9,435	...	356	2,125	...	28,504	452	56,971	...	56	57,479	9,938	8,650	10,288	1,043
Santhal Parganas.	110	Deoghar	917	403	...	...	...	...	1,320	...	915	24	14	953	...	6	...	18
	111	Sahibganj	1,175	783	...	...	...	...	1,958	...	568	...	...	568	...	81	360	7
	112	Dumka	637	346	...	53	...	...	1,036	...	69	36	5	110	82	...	868	...
		Total ...	2,729	1,532	...	53	...	...	4,314	...	1,552	60	19	1,631	82	87	1,228	25
		Divisional Total ...	31,473	24,695	...	773	2,179	...	59,120	476	62,108	85	195	63,864	10,239	36,461	16,964	9,386
ORISSA DIVISION.																		
Cuttack	113	Cuttack	2,630	3,569	70	32	45	25	6,361	57	3,262	...	84	3,403	...	923	...	1,531
	114	Jajpur	581	672	...	...	...	...	1,253	3	265	22	43	333	...	59	...	37
	115	Kendrapara ...	464	992	...	...	...	...	1,456	...	851	...	23	874	...	354	149	226
		Total ...	3,665	5,233	70	32	45	25	9,070	60	4,378	22	150	4,610	...	1,336	149	1,794
Balasore	116	Balasore	852	1,157	...	...	55	...	2,064	...	456	120	4	580	...	25	...	204
Puri	117	Puri	2,350	2,387	...	134	6	...	4,876	...	2,365	...	35	2,400	...	662	...	679
Sambalpur	118	Sambalpur	2,245	3,726	...	...	19,734	...	25,705	...	689	...	93	782	...	201	...	2,256
		Divisional Total ...	9,112	12,503	70	166	19,839	25	41,715	60	7,888	142	282	8,372	...	2,224	149	4,933
CHOTA NAGPUR DIVISION.																		
Hazaribagh	119	Hazaribagh ...	776	887	...	70	29	...	1,762	...	361	110	7	478	...	634	...	191
	120	Chatra	553	616	...	...	...	...	1,169	...	101	...	...	101	...	320	...	8
	121	Giridih	701	597	...	30	40	...	1,368	...	57	40	8	105	...	168	132	195
		Total ...	2,030	2,100	...	100	69	...	4,299	...	519	150	15	684	...	1,122	132	394

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,329	7,239	275	87	28	...	677	...	528	101	11,977	...	52,972
2,015	2,688	133	...	...	...	...	...	360	66	2,275	...	7,623
1,119	240	127	86	4	...	...	...	180	15	1,835	...	3,790
3,049	4,850	120	1,050	...	...	...	...	129	7	3,373	55	12,821
34,512	15,017	655	1,223	32	...	677	...	1,197	189	19,460	55	77,206
15,925	9,554	337	964	76	...	...	970	3,188	350	16,150	140	43,431
1,966	3,957	48	358	51	...	...	...	133	220	3,667	...	10,544
1,049	1,304	60	15	9	...	...	...	250	49	550	...	3,537
1,654	1,407	60	33	...	...	...	...	294	8	706	...	6,137
20,594	16,222	505	1,375	136	...	...	970	3,865	627	15,073	140	63,649
2,33,534	1,44,061	4,636	21,940	597	5,878	2,480	2,235	9,857	5,604	1,08,269	551	5,80,029
19,484	14,333	454	918	...	...	995	219	1,150	...	6,985	...	48,547
8,410	451	427	184	8	...	...	...	1,714	...	2,847	43	19,662
27,894	14,784	881	1,102	8	...	995	219	2,864	...	9,832	43	68,209
23,261	8,677	381	48	122	...	864	...	1,980	455	12,579	154	76,988
1,246	1,306	23	...	17	29	58	...	278	45	400	13	3,500
24,507	9,983	404	48	139	29	922	...	2,258	500	12,979	167	80,488
7,174	7,115	147	4	4	...	19	120	1,536	406	5,440	...	25,058
1,134	1,823	124	20	...	...	...	...	180	23	1,375	...	6,156
...	...	...	...	...	...	...	...	...	...	...	...	...
8,308	8,938	271	24	4	...	19	120	1,716	429	6,815	...	30,214
51,925	9,986	590	593	66	...	275	...	8,214	9,150	18,967	...	1,24,883
7,324	2,761	73	...	60	...	94	...	...	462	516	...	16,092
59,249	12,747	663	593	126	...	369	...	8,214	9,612	19,483	...	1,40,975
4,160	2,994	96	...	...	...	...	...	616	143	2,161	...	10,188
6,647	2,982	103	115	46	...	...	...	...	4	2,046	...	12,391
2,408	300	20	...	29	...	...	24	...	962	3,996	...	8,689
13,215	6,276	213	115	75	...	...	24	616	1,109	8,203	...	31,268
1,33,173	52,728	2,432	1,882	352	29	2,305	363	15,668	11,650	57,312	210	3,51,154
22,543	8,264	476	355	6	...	70	...	1,155	...	9,933	...	40,256
2,293	1,348	65	364	156	...	...	...	72	319	929	23	5,664
1,731	1,815	60	62	101	...	99	...	90	391	2,166	...	7,244
26,567	6,427	601	781	263	...	169	...	1,317	710	13,028	23	53,164
5,466	4,544	91	80	85	...	85	...	520	...	4,068	598	15,766
17,318	18,110	116	14,255	280	...	...	...	612	767	4,465	...	57,264
8,070	3,559	177	573	146	...	18	...	480	...	8,369	29	23,878
57,421	32,640	985	15,689	774	...	272	...	2,929	1,477	29,930	649	1,50,072
7,711	7,969	120	147	...	...	11	...	...	513	983	1	18,280
1,627	2,892	70	15	30	...	...	...	81	59	397	9	5,508
2,739	...	46	50	43	875	...	...	240	...	485	46	5,019
12,077	10,861	236	212	73	875	11	...	321	572	1,865	56	28,807

7				8	9							
Public Instruction.				Contributions.	Miscellaneous.							
					Interest on loans.			Other items (*to* be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Charges on account of plague.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
996	300	...	1,296	2,046	...	2,497	2,433	600	232	106	...	303	6,171
...	599	...	599	...	...	...	...	1	20	36	...	1,099	1,156
...	451	...	451	...	...	...	...	160	...	28	191	11	390
...	327	...	327	...	...	...	...	60	...	19	...	4	83
996	1,677	...	2,673	2,046	...	2,497	2,433	821	252	189	191	1,417	7,800
1,634	...	...	1,634	...	...	118	162	590	679	141	...	1,436	3,126
...	784	...	784	...	...	...	...	120	...	15	...	400	535
310	...	...	310	150	...	...	...	119	...	24	...	56	199
1,411	217	...	1,628	...	...	...	...	56	...	60	...	151	297
3,415	1,001	...	4,416	150	...	118	162	915	679	240	...	2,043	4,157
10,783	13,833	918	25,534	5,675	...	19,591	4,217	7,699	2,867	1,393	35,513	7,928	79,208
2,590	...	...	2,590	...	...	51	...	741	272	136	2,082	593	3,875
...	586	...	586	...	...	121	...	340	149	131	422	807	1,970
2,590	586	...	3,176	...	...	172	...	1,081	421	267	2,504	1,400	5,845
...	2,455	...	2,455	254	...	11,141	33	877	1,105	235	7,214	184	20,789
...	344	...	344	...	...	...	...	60	14	27	...	79	180
...	2,799	...	2,799	254	...	11,141	33	937	1,119	262	7,214	263	20,969
...	656	...	656	...	...	205	...	245	166	75	...	242	933
...	264	...	264	...	...	...	...	120	173	35	...	123	451
...	...	...	...	...	...	...	...	16	...	...	...	...	16
...	920	...	920	...	...	205	...	381	339	110	...	365	1,400
...	1,200	180	1,380	112	...	22,827	9,506	1,538	877	840	3,321	2,205	41,114
...	531	23	554	...	...	...	15	119	70	100	...	524	828
...	1,731	203	1,934	112	...	22,827	9,521	1,657	947	940	3,321	2,729	41,942
...	660	...	660	...	...	...	...	64	111	44	...	41	260
...	1,105	...	1,105	...	...	...	...	125	...	39	490	31	685
205	141	...	346	...	...	...	...	...	...	...	...	16	16
205	1,906	...	2,111	...	...	...	...	189	111	83	490	88	961
2,795	7,942	203	10,940	366	...	34,345	9,554	4,245	2,937	1,662	13,529	4,845	71,117
...	1,474	...	1,474	3,200	...	...	22	407	...	147	2	871	1,449
...	567	...	567	...	...	...	...	...	...	34	...	24	58
...	672	...	672	...	...	...	50	90	...	25	...	544	709
...	2,713	...	2,713	3,200	...	...	72	497	...	206	2	1,439	2,216
...	817	...	817	...	...	...	1	162	...	41	...	69	263
...	1,200	...	1,200	...	...	...	48	385	...	132	...	538	1,103
1,368	227	73	1,668	410	...	...	43	595	...	...	...	1,613	2,251
1,368	4,957	73	6,398	3,610	...	...	164	1,639	...	379	2	3,649	5,833
...	400	...	400	...	...	...	...	184	...	49	...	382	615
...	232	...	232	...	...	...	...	...	...	25	...	217	242
...	242	...	242	...	...	...	...	50	153	19	...	63	285
...	874	...	874	...	...	...	...	234	153	93	...	662	1,142

in Bengal during the year ending 31st March 1906—continued.

9 (a)	10									11	12	13
	Extraordinary and Debt.											
	Investments.					Advances.						
Total expenditure.	In securities (other than for Sinking Funds).	In Savings Banks.	Payments to Sinking Funds.	Provident fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
70,577	...	...	...	...	2,061	...	6,785	1,556	10,402	9,342	90,221	
12,919	...	...	...	...	...	...	2,645	140	2,785	9,240	24,944	
6,120	...	...	...	...	...	...	240	98	338	1,453	7,911	
14,681	...	...	...	...	...	...	(*h*)2,629	534	3,163	1,461	19,305	(*h*) Includes Rs. 1,469 on account of the dispensary fund.
1,04,297	...	...	...	...	2,061	...	12,299	2,328	16,688	21,396	1,42,381	
55,728	...	...	...		3,824	13,508	...	547	17,879	4,472	78,079	
13,804	...	...	...	...	...	...	5,540	...	5,540	4,928	24,272	
5,503	...	...	...	...	...	...	600	77	677	263	6,442	
9,443	...	...	...	...	...	...	1,721	...	1,721	3,422	14,586	
84,477	...	...	...	...	3,824	13,508	7,861	624	25,817	13,085	1,23,379	
8,01,198	...	...	...	...	21,311	13,688	1,12,986	5,854	1,53,834	1,82,629	11,37,661	
61,738	...	...	...	...	1,000	...	1,128	671	2,799	3,713	68,250	
25,402	...	...	...	...	706	...	70	160	936	5,795	32,133	
87,140	...	...	...	...	1,706	...	1,198	831	3,735	9,508	1,00,383	
1,14,213	...	...	2,000	...	7,440	...	(*a*)16,133	2,206	27,779	68,749	2,10,741	
5,449	...	...	...	...	...	...	159	2	161	505	6,115	(*a*) Includes Rs. 1,197 on account of the dispensary fund.
1,19,662	...	...	2,000	...	7,440	...	16,292	2,208	27,940	69,254	2,16,856	
30,757	...	...	...	...	529	...	(*b*)6,741	284	7,554	4,705	43,016	
7,676	...	...	...	...	...	...	(*c*)2,139	302	2,441	6,082	16,199	(*b*) Includes Rs. 3,246 on account of the dispensary fund.
95	...	...	...	...	...	...	25	...	25	718	838	(*c*) Includes Rs. 409 on account of the dispensary fund.
38,528	...	...	...	...	529	...	8,905	586	10,020	11,505	60,053	
2,50,252	...	...	...	...	19,585	...	(*d*)31,440	586	51,611	21,021	3,22,884	
20,694	25,000	...	...	...	...	...	26,109	...	51,109	1,606	73,409	(*d*) Includes Rs. 361 on account of the dispensary fund.
2,70,946	25,000	...	...	...	19,585	...	57,549	586	1,02,720	22,627	3,96,293	
13,381	...	...	...	...	...	...	735	275	1,010	5,110	19,501	
16,707	...	...	...	...	...	...	950	903	1,853	7,159	25,719	
10,197	...	...	...	...	...	...	...	...	...	2,741	12,938	
40,285	...	...	...	...	...	...	1,685	1,178	2,863	15,010	58,158	
5,56,561	25,000	...	2,000	...	29,260	...	85,629	5,389	1,47,278	1,27,904	8,31,743	
56,143	...	...	...	...	...	...	3,720†	2,654	6,374	3,114	65,631	
7,875	...	...	...	...	...	...	682	10	692	496	9,063	* Includes Rs. 536 on account of the prevention of epidemic.
10,955	...	...	...	...	...	...	212	63	275	3,713	14,943	† Includes Rs. 291 on account of the dispensary fund.
74,973	...	...	...	...	...	...	4,614	2,727	7,341	7,323	89,637	
19,490	...	...	...	...	...	...	1,419	20	1,439	1,054	21,983	
66,843	...	...	...	...	...	50	2,626‡	770	9,446	4,688	80,977	‡ Includes Rs. 2,340 on account of the dispensary fund.
54,694	...	...	...	...	...	...	2,990	67	3,057	12,957	70,708	
2,16,000	...	...	...	...	...	50	17,649	3,584	21,283	26,022	2,63,305	
21,535	...	...	...	...	...	...	304*	452	756	3,230	25,521	* Dispensary fund.
7,252	...	...	...	...	...	...	125	...	125	2,275	9,652	(*a*) For pisciculture.
7,019	...	...	...	...	...	30	...	199	229	233	7,481	
35,806	...	...	...	...	...	30	429	651	1,110	5,738	42,654	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES.							PUBLIC SAFETY.					PUBLIC HEALTH AND CONVENIENCE.			
															Water-supply.		Drainage	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General Administration—Office establishment, inspection, Honorary Magistrates establishments, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	122	Ranchi	1,380	2,010	...	...	241	...	3,631	...	1,496	100	342	1,938	161	219	...	1,115
	123	Lohardaga ...	485	459	...	...	...	...	944	...	142	...	...	142	...	139	...	111
		Total ...	1,865	2,469	...	...	241	...	4,575	...	1,638	100	342	2,080	161	358	...	1,226
Palamau ...	124	Daltonganj ...	626	350	...	...	...	...	976	...	442	...	...	442	...	1,891	...	131
Manbhum ...	125	Purulia	1,107	1,270	...	...	...	...	2,377	...	1,278	105	50	1,433	...	26	867	1,026
	126	Jhalda	324	306	...	...	...	...	630	...	136	29	...	165	...	9	...	92
	127	Raghunathpur ...	219	195	...	...	...	...	414	1	40	...	2	43	1	...	...	...
		Total ...	1,650	1,771	...	...	...	...	3,421	1	1,454	134	52	1,641	1	35	867	1,118
Singhbhum ...	128	Chaibassa ...	749	429	...	...	...	...	1,178	...	322	11	20	353	...	1,208	...	72
		Divisional Total ...	6,920	7,119	...	100	310	...	14,449	1	4,375	395	429	5,200	162	4,614	999	2,941
		GRAND TOTAL ...	1,91,694	1,72,949	401	3,145	24,769	1,064	3,94,022	25,712	2,46,145	23,615	1,849	2,97,321	54,343	1,93,706	40,293	1,19,772

PUBLIC HEALTH AND CONVENIENCE—*concluded.*

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Public Works.				Total.
								Establishment.	Buildings.	Roads.	Stores.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,217	10,592	143	2,500	157	72	29	...	864	305	4,394	18	32,786
1,057	628	63	...	...	...	...	...	84	99	546	...	2,727
13,274	11,220	206	2,500	157	72	29	...	948	404	4,940	18	35,513
3,677	360	96	1,576	66	...	137	100	...	122	1,078	...	9,234
8,014	4,713	120	548	...	...	190	...	540	2,385	2,509	...	20,938
645	1,571	60	110	...	24	...	...	...	118	355	...	2,984
749	1,055	63	...	...	...	...	...	...	...	...	...	1,868
9,408	7,339	243	658	...	24	190	...	540	2,503	2,864	...	25,790
2,664	4,746	123	327	152	90	...	...	390	117	2,033	48	11,970
41,100	34,526	904	5,273	448	1,061	367	100	2,199	3,718	12,780	122	1,11,314
11,79,206	4,24,962	19,198	60,593	4,438	7,035	7,721	4,640	81,470	51,755	5,01,857	3,286	27,54,225

7				8	9								
Public Instruction.				Contribution.	Miscellaneous.								
					Interest on Loans.			Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Plague charges.	Miscellaneous.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	540	...	540	120	...	...	...	351	137	84	...	111	683
...	168	...	168	...	...	...	...	72	98	19	...	24	213
...	708	...	708	120	...	...	...	423	235	103	...	135	896
...	259	...	259	...	...	...	...	105	23	23	1,232	13	1,396
...	634	...	634	...	...	...	...	375	98	20	...	693	1,186
...	225	...	225	...	...	...	...	65	11	13	...	35	124
...	179	...	179	...	...	...	...	...	...	27	...	2	29
...	1,038	...	1,038	...	...	...	...	440	109	60	...	730	1,339
...	318	...	318		...	...	...	131	...	20	...	85	236
...	3,197	...	3,197	120	...	...	...	1,333	520	299	1,232	1,625	5,009
56,145	73,624	2,138	1,31,907	11,156	...	1,37,467	23,588	29,782	22,703	9,417	73,436	63,641	3,60,034

the Chota Nagpur Division during the year ending 31st March 1906.

9(a)	10									11	12	13
	Extraordinary and Debt.											
	Investments					Advances.						
Total Expenditure.	In securities other than for Sinking Funds.	In Savings Banks.	Payments to Sinking Funds.	Provident Fund withdrawals.	Repayment of loans.	Permanent.	Other.	Deposits.	Total.	Closing balance.	Grand Total.	Remarks.
Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39,698	...	...	...	...	...	...	4,083	1,729	5,812	7,300	52,810	Ranchi Municipality— Rs. A.
4,194	...	...	...	...	...	...	514	332	846	913	5,953	Deposit 1,988 15
												Claim—
												Advance recoverable ... 71 8
43,892	...	...	...	...	...	...	4,597	2,061	6,658	8,213	58,763	Net amount of debt ... 1,917 7
12,307	...	...	...	...	...	...	205	1,276	1,481	3,642	17,430	† Includes Rs. 1,003 on account of the dispensary fund.
												Rs.
26,568	...	...	...	...	...	...	6,409†	533	6,942	9,060	42,570	Deposits 384
4,128	...	...	...	...	...	...	...	223	223	2,741	7,092	Claims—
2,533	...	...	...	...	...	...	650	...	650	2,219	5,402	Advances recoverable 1,205
33,229	...	...	...	...	...	...	7,059	756	7,815	14,020	55,064	Net amount of claims 821
14,055	...	...	...	...	...	...	155	315	470	2,155	16,680	Deposits ... ...
1,39,289	...	...	...	...	...	30	12,445	5,059	17,534	33,768	1,90,591	Claims—
39,48,665	39,000	...	2,500	...	1,15,261	14,267	5,86,796	76,879	8,34,703	9,42,312	57,25,080	Advances recoverable 80
												Net amount of claims ... ...

FORM No. IV.

STATEMENT SHOWING QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY

DURING

1905-1906.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

Statement IV showing quantities of articles taxed by Octroi in the Sambalpur Municipality during 1905-06.

Class.	Name of Articles.	Total quantity taxed, less amount on which refunds have been allowed.	Deduced average consumption per head.
		Mds. s. ch.	Mds. s. ch.
I.—Articles of food or drink for men or animals.	1. Grain and pulses of every description	199,327 20 0	14 8 3
	1(*a*) Paddy or unhusked rice ...	3,273 13 0	0 9 5
	2. Cotton seeds	250 30 0	0 0 11
	3. Grass, straw and *bhusa*... ...	3,625 0 0	0 14 5
	4. Dried fruits	120 34 0	0 0 5
	5. Fresh fruits, such as oranges and graft mangoes, water-nuts, etc. (cocoanuts excepted).	3,036 7 0	0 8 11
	6. Cocoanuts	1,450 12 0	0 4 2
	7. Manufactured or refined sugar and honey.	2,480 13 3	0 7 1
	8. *Gur* and other coarse saccharine products.	2,495 34 7	0 7 2
	9. Sugarcane	1,300 0 0	0 4 7
	10. Vegetables of all kinds (not being spices).	18,766 30 0	1 13 10
	11. *Ghi*, butter and *khowa* ...	1,573 29 6	0 4 8
	12. Tea, coffee, oilman's stores and tinned provisions.	40 9 0	0 0 2
	13. Oil-cake	451 0 0	0 1 4
	14. Dead-game and fish	953 1 0	0 2 11
II.—Animals for slaughter ...	1. Bullocks, cows, calves, pigs ...	No. 8	.....
		Mds. s. ch.	Mds. s. ch.
	2. Beef and flesh of pigs... ...	39 3 0	0 0 2
	3. Sheep and goats	No. 2385	·17
		Mds. s. ch.	
	4. Meat of goat and sheep ...	1 34 0	.....
	5. Poultry and game	No. 8008	·57
		Rs. a. p.	Rs. a. p.
III.—Articles used for fuel, lighting and washing.	1. Oilseeds of every description ...	59,920 0 0	4 4 5
	2. Charcoal and coal	1,490 5 0	0 1 8
	3. Firewood and cowdung cake ...	55,957 8 0	3 15 11
	4. Oils other than kerosine, turpentine and copal varnish.	6,860 8 0	0 7 10
	5. Matches	3,320 11 0	0 3 8
	6. Soap, wax and tallow ...	3,170 1 0	0 3 7
IV.—Articles used in the construction of buildings.	1. Articles manufactured of bamboo or of wood.	6,150 0 0	0 7 0
	2. Teak and *sâl*—		
	(*a*) Shaped beams and plank ...	3,581 4 0	0 3 3
	(*b*) Unshaped beams... ...	2,340 0 0	0 2 8
	(*c*) *Ballies* and *malgas* ...	2,620 0 0	0 3 0
	3. Other wood—		
	(*a*) Shaped beams and planks ...	555 0 0	0 0 7
	(*b*) Unshaped beams ...	320 0 0	0 0 4
	(*c*) *Ballies* and *malgas* ...	690 0 0	0 0 10
	4. Bamboos...	2,199 12 0	0 2 6
	5. Hemp, buckal, coir, rope and twine	53,400 0 0	3 13 0
	6. Burnt bricks, tiles, lime, lime-stone, stone and *kankar*.	7,808 0 0	0 8 11
	7. Thatching grass	1,065 0 0	0 1 2
V.—Drugs, gums, spices and perfumes.	1. *Pan*	5,989 0 0	0 6 10
	2. Betel-nut (*supari*) and all other drugs, gums, spices and perfumes	36,508 0 0	2 9 8
	3. Colours and dyes	3,158 2 0	0 3 7

Class.	Name of Articles.	Total quantity taxed, less amount on which refunds have been allowed.	Deduced average consumption per head.
		Rs. A. P.	Rs. A. P.
VI.—Tobacco ...	1. Manufactured tobacco, cigars and snuff.	566 0 0	0 0 8
	2. Leaf—tobacco and *gurakhu* ...	11,976 8 0	0 13 8
VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.	1. Gold and silver thread stuffs ...	7,832 1 4	0 8 11
	2. All other textile fabrics, piece-goods and articles of dress, and umbrellas.	2,20,334 10 8	15 11 9
	3. Leather and leather goods ...	5,080 10 0	0 5 9
VIII.—Metal and articles of metal.	1. Iron, zinc, lead, tin, copper, brass and their alloys, and manufactured or unmanufactured articles of the same.	53,431 0 0	3 13 0

J. N. Sen,

Chairman, Municipal Committee.

The 9th November 1906.

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of Rate-payers, total number of Commissioners, and total number of, and attendance at, Meetings held in each Municipality, during the year 1905-1906.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance of each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Burdwan.	Burdwan ...	1	Burdwan	1865 ...	38,691	7,980	20·6	22	33	11	45·45
		2	Kalna	1st April 1869 ...	8,121	2,444	30·09	15	49	4	60·54
		3	Katwa	1st ,, ,, ..	7,220	2,225	30·81	12	33	...	60·1
		4	Dainhat	1st ,, ,, ...	5,618	1,364	24·2	12	11	...	61·5
		5	Raniganj	1st June 1876 ...	16,398	1,747	10·65	12	18	1	50·0
		6	Asansol	1st October 1896 ...	17,984	2,112	11·74	10	16	...	77·93
	Birbhum	7	Suri	July 1876 ...	8,692	1,208	13·89	16	34	9	35·29
	Bankura ...	8	Bankura	1st April 1869 ...	20,666	2,494	12·06	12	24	2	48·6
		9	Vishnupur	1st September 1873 ...	19,090	2,825	14·79	12	17	9	59·8
		10	Sonamukhi	1st April 1886 ...	13,448	1,895	14·09	9	12	...	62·5
	Midnapore ...	11	Midnapore	1865 ...	33,138	5,232	15·7	18	16	...	56·6
		12	Tamluk	1864 ...	7,872	2,059	26·15	12	21	...	61·5
		13	Ghatal	1st April 1869 ...	14,537	2,823	19·4	15	23	2	38·2
		14	Chandrakona	1st ,, ,, ...	9,315	2,200	23·61	12	17	1	58·3
		15	Ramjibanpur	1st ,, 1876 ...	10,265	2,030	19·77	9	14	...	76·98
		16	Khirpai	1st ,, ,, ...	4,995	1,170	23·4	9	12	...	64·8
		17	Kharar	1st ,, 1888 ...	9,493	1,642	17·3	15	16	4	58·3
	Hooghly	18	Hooghly-Chinsura ...	1865 ...	29,383	7,422	25·25	18	18	1	57·71
		19	Serampore	,, ...	44,451	7,023	15·7	18	17	1	51·2
		20	Uttarpara	,, ...	7,036	1,349	19·1	12	15	...	49·4
		21	Baidyabati	1869 ...	17,174	3,712	21·6	12	30	1	27·5
		22	Bhadreswar	,, ...	15,150	2,317	15·2	12	17	...	61·76
		23	Kotrung	,, ...	5,944	1,300	21·87	9	22	...	60·28
		24	Bansbaria	,, ...	6,473	1,579	24·39	9	10	2	53·0
		25	Arambagh	1886 ...	8,281	1,702	20·55	10	11	...	66·94
	Howrah	26	Howrah	1862 ...	157,594	16,913	10·73	30	22	...	50·0
		27	Bally	1st April 1883 ...	18,662	3,021	16·18	18	21	...	53·4
		28	Uluberia	1st ,, 1903 ...	5,395	1,199	22·22	9	12	...	40·1
				Divisional Total ...	561,086	90,987	16·21	379	561	48	55·34
President-cy.	24-Parganas ...	29	Cossipore-Chitpur ...	1st April 1889 ...	40,750	5,525	13·5	12	49	6	72·3
		30	Maniktala	1st ,, ,, ...	32,387	6,717	20·7	12	20	1	56·6
		31	Baranagore	1st ,, 1869 ...	25,432	4,407	17·3	9	14	1	55·5
		32	Kamarhati	1st August 1899 ...	13,216	2,327	17·6	9	15	...	65·2
		33	South Suburban ...	1st April 1869 ...	26,374	5,769	21·8	10	18	...	72·
		34	Tollygunge	1st ,, 1901 ...	12,821	2,588	20·1	9	33	3	49·1
		35	Garden Reach	13th March 1897 ...	28,211	3,392	12·6	12	15	...	51·1
		36	Rajpur	1st April 1876 ...	10,713	2,413	22·5	18	16	...	56·2
		37	Baruipur ...	1st ,, 1869 ...	4,217	1,016	24·09	9	16	4	50·5
		38	Jainagar	1st ,, ,, ...	8,810	1,530	17·3	12	22	...	65·
		39	South Dum-Dum ...	1st September 1876 ...	10,904	1,733	15·8	9	13	...	57·2
		40	North ditto ...	1st ,, 1870 ...	4,996	1,019	20·3	9	12	2	55·5
		41	South Barrackpore ...	1st April 1869 ...	9,419	1,971	20·9	9	17	...	57·7
		42	Panihati	1st ,, 1900 ...	11,178	2,701	24·1	10	18	3	46·6
		43	Titaghar	1st ,, 1895 ...	16,065	1,173	7·3	9	15	...	62·2
		44	North Barrackpore ...	1st ,, 1869 ...	12,600	2,148	17·04	15	11	...	57·5
		45	Garulia	21st May 1896 ...	7,375	657	8·9	9	14	...	76·5
		46	Barasat	1st April 1869 ...	8,634	1,664	19·2	18	15	1	48·8
		47	Naihati	1st May ,, ...	13,831	2,776	20·07	9	12	...	64·7
		48	Halishahar	1st July 1903 ...	9,922	2,200	22·1	12	15	2	47·7
		49	Bhatpara	1st ,, 1899 ...	21,540	2,738	12·7	11	17	1	52·
		50	Goberdanga	26th April 1870 ...	5,865	1,121	19·1	9	15	...	59·2
		51	Basirhat	1st ,, 1869 ...	16,315	2,531	15·5	15	15	1	59·5
		52	Baduria	1st ,, ,, ...	12,921	2,053	15·8	12	15	2	62·4
		53	Taki	1st ,, ,, ...	5,089	911	17·9	9	15	2	50·3
		54	Budge-Budge	1st ,, 1900 ...	13,051	2,257	17·2	10	8	...	50·
	Nadia	55	Krishnagar	1st November 1864 ...	24,547	6,226	25·3	21	16	1	49·6
		56	Santipur	11th January 1865 ...	26,898	7,500	27·8	10	15	1	69·3
		57	Ranaghat	21st September 1864 ...	8,448	2,400	28·4	18	19	2	39·7
		58	Nadia	1st April 1869 ...	10,880	3,034	27·8	9	16	2	69·4
		59	Kushtia	1st ,, ,, ...	5,330	1,462	27·4	12	13	3	46·8
		60	Kumarkhali	1st ,, ,, ...	4,584	1,247	27·2	15	12	2	44·9
		61	Meherpur	15th ,, ,, ...	5,766	1,391	24·1	9	23	...	63·7
		62	Birnagar	1st ,, ,, ...	3,124	850	27·2	12	12	...	50·
		63	Chakdaha	1st May 1886 ...	5,482	1,434	26·1	12	21	5	47·6
	Murshidabad ...	64	Berhampore	1st July 1876 ...	24,397	5,726	23·4	25	17	3	42·8
		65	Murshidabad	1st April 1869 ...	15,168	2,733	18·01	15	37	7	36·9
		66	Azimgunge	1st ,, 1896 ...	13,385	3,031	22·6	15	20	4	45·5
		67	Jangipur	1st ,, 1869 ...	10,921	2,350	21·5	24	18	...	39·8
		68	Kandi	1st ,, ,, ...	12,036	2,335	19·4	11	17	4	52·7
	Jessore ...	69	Jessore	1st August 1864 ...	8,054	1,727	21·4	18	18	2	39·1
		70	Kotchandpur	1st July 1883 ...	9,560	1,624	16·9	9	27	5	44·8
		71	Maheshpur	1st April 1869 ...	4,180	915	21·8	16	20	7	48·9
	Khulna	72	Khulna	1st October 1884 ...	10,480	1,783	17·01	15	17	3	34·7
		73	Satkhira	1st April 1869 ...	10,381	2,087	20·1	12	25	6	35·6
		74	Debhatta	1st July 1876 ...	5,454	965	17·6	12	17	2	43·6
				Divisional Total ...	601,711	116,164	19·3	577	825	88	51·4

APPENDIX A—*concluded.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance of each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Patna.	Patna	75	Patna	November 1864	153,739	29,612	19·9	31	17	...	43·0
		76	Barh	1st May 1870	12,164	2,247	18·4	10	13	...	67·0
		77	Bihar	1st April 1869	34,151	6,936	20·3	12	15	...	76·6
		78	Dinapore	1st July 1887	22,858	4,878	21·3	19	14	...	49·0
	Gaya	79	Gaya	May 1865	71,288	13,285	18·6	25	13	...	54·4
		80	Tikari	1st October 1885	6,437	1,123	17·4	13	15	...	65·4
		81	Daudnagar	1st ,, ,,	9,744	1,283	13·1	13	12	...	51·9
	Shahabad	82	Arrah	1st January 1865	46,170	6,652	14·4	18	15	2	44·4
		83	Jagadishpur	1st April 1869	11,451	1,663	14·5	9	8	...	67·7
		84	Buxar	1st ,, ,,	18,945	2,679	19·2	13	17	3	63·8
		85	Dumraon	1st ,, ,,	17,236	2,650	15·3	9	12	2	60·0
		86	Bhabhua	1st ,, ,,	5,660	981	17·3	10	14	...	64·3
		87	Sasaram	1st ,, ,,	23,644	2,652	11·2	22	9	...	47·2
	Saran	88	Chapra	April 1864	45,901	11,722	25·5	19	13	1	48·5
		89	Revelganj	17th August 1876	9,765	2,288	23·4	12	12	1	45·8
		90	Siwan	April 1869	15,756	2,463	15·6	10	15	1	51·8
	Champaran	91	Motihari	15th April 1869	13,730	1,730	12·6	13	13	...	56·8
		92	Bettiah	15th ,, ,,	24,696	4,976	20·1	13	16	...	57·2
	Muzaffarpur	93	Muzaffarpur	November 1864	45,617	8,104	17·7	19	12	1	39·4
		94	Hajipur	June 1869	21,398	3,721	17·3	13	13	...	65·6
		95	Lalganj	,, ,,	11,502	2,194	19·0	11	16	...	52·3
		96	Sitamarhi	1st October 1882	9,538	1,820	19·0	12	24	1	54·1
	Darbhanga	97	Darbhanga	1st November 1864	66,244	9,785	14·7	22	15	2	39·5
		98	Madhubani	1st April 1869	12,900	2,725	21·1	16	13	...	62·9
		99	Roserha	1st ,, ,,	10,245	1,806	17·6	14	15	1	50·0
		100	Samastipur	1st January 1897	9,101	1,446	15·8	9	14	1	54·7
				Divisional Total	724,880	131,421	18·1	386	365	16	55·1
Bhagalpur.	Monghyr	101	Monghyr	November 1864	50,133	8,420	16·7	19	17	3	52·1
		102	Jamalpur	1st July 1883	20,074	3,050	15·1	18	7	...	42·2
	Bhagalpur	103	Bhagalpur	September 1864	75,764	9,637	12·7	21	21	6	40·
		104	Colgong	1st April 1869	5,360	1,283	23·9	11	12	...	62·8
	Purnea	105	Purnea	September 1864	14,006	2,758	19·6	19	16	2	49·0
		106	Kishanganj	1st April 1887	7,689	1,202	15·6	13	16	2	56·7
		107	Katihar	1st November 1905	7,337	.....	.....	12	5	1	81·8
	Darjeeling	108	Darjeeling	1st July 1850	16,924	2,035	12·0	25	14	...	54·2
		109	Kurseong	1st May 1879	4,469	706	15·7	12	11	1	46·0
	Sonthal Parganas	110	Deoghur	26th November 1869	7,019	839	11·9	16	17	2	58·1
		111	Sahibganj	1st April 1883	7,894	1,584	20·0	9	13	...	58·1
		112	Dumka	1st January 1903	5,326	1,023	19·2	10	13	1	60·6
				Divisional Total	221,995	32,537	15·2	185	162	18	55·3
Orissa.	Cuttack	113	Cuttack	4th July 1876	46,555	6,593	14·1	18	19	...	50·2
		114	Jajpur	1st April 1869	12,109	2,000	16·5	12	17	1	70·8
		115	Kendrapara	10th March ,,	15,245	2,523	16·5	12	9	...	53·7
	Balasore	116	Balasore	1st April 1877	20,965	3,350	15·9	18	12	...	45·3
	Puri	117	Puri	1st ,, 1881	30,857	5,754	18·6	15	15	1	53·7
	Sambalpur	118	Sambalpur	5th ,, 1883	14,003	.....	.....	16	17	...	62·9
				Divisional Total	139,734	20,220	16·08*	91	89	2	56·1
Chota Nagpur.	Hazaribagh	119	Hazaribagh	1st April 1869	15,799	2,318	14·6	15	13	1	46·6
		120	Chatra	1st ,, ,,	10,699	1,009	9·5	16	26	2	30·7
		121	Giridih	1st January 1902	9,433	1,671	17·7	9	17	...	27·0
	Ranchi	122	Ranchi	1st April 1869	23,810	3,795	15·9	16	11	1	44·0
		123	Lohardaga	1st July 1888	6,123	884	14·4	10	14	...	56·5
	Palamau	124	Daltonganj	1st ,, ,,	4,691	1,160	24·9	10	12	...	64·16
	Manbhum	125	Purulia	26th ,, 1876	17,291	3,366	19·46	19	9	...	43·27
		126	Jhalda	1st April 1888	4,879	703	14·4	9	12	1	64·8
		127	Raghunathpur	1st ,, ,,	4,172	421	10·09	10	15	...	67·3
	Singhbhum	128	Chaibassa	1st ,, 1875	8,653	1,305	15·0	13	7	...	37·2
				Divisional Total	105,450	16,632	15·8	127	136	5	48·05
				Grand Total	2,354,856	407,961	17·3	1,745	2,138	177	53·55

* Excluding the population of Sambalpur.

APPENDIX B.

Statements showing the results of General Elections held in Municipalities in Bengal during the year 1905-1906.

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in uncontested cases.	Remarks.
1	2	3	4	5	6	7	8
	Burdwan Division.						
2	Kalna	Ward No. I ... 333	248	74·47	4	10	Contested.
		" No. II ... 249	167	67·07	3	8	
		" No. III ... 184	141	76·63	3	7	
3	Katwa	" No. I ... 193	119	61·65	3	8	
		" No. II ... 519	292	56·26	3	12	
		" No. III ... 51	...	...	2	2	No poll was held in Ward No. III, there being 2 candidates and 2 vacancies.
4	Dainhat	Voters in Ward No. I ... 77	34	44·1	2	4	Most contested.
		Voters in Ward No. II ... 177	76	42·9	2	5	
		Voters in Ward No. III ... 100	41	41	2	3	
		Voters in Ward No. IV ... 91	45	49·4	2	3	Contested.
7	Suri ...	West Khottabazar Ward. 113	66	58·4	2	11	
		East Khottabazar Ward. 113	54	47·8	2	7	
		Anandapur Ward ... 53	...	...	1	1	No contest.
		Harietgunj do. ... 75	26	34·6	1	6	
		Schara do. ... 112	...	...	1	1	Ditto.
		Chaudri do. ... 131	74	56·4	2	8	
		Baruipara do. ... 92	68	73·9	2	5	
8	Bankura ...	Ward No. I ... 183	86	46·9	2	7	
		Ward No. II ... 111	16	14·4	1	3	
		Ward No. III ... 178	...	...	1	3	
		Ward No. IV ... 219	141	64·3	2	6	
		Ward No. V ... 139	24	17·3	1	2	
		Ward No. VI ... 103	4	3·8	1	1	
9	Vishnupur ...	" No. A ... 222	186	83·7	2	5	
		" No. B ... 298	...	...	2	2	
		" No. C ... 259	104	40·1	2	5	
		" No. D ... 207	...	...	2	2	
11	Midnapore ...	" No. I ... 397	...	No poll	2	5	
		" No. II ... 455	274	60·2	2	3	
		" No. III ... 404	...	No poll	2	2	Contested successful.
		" No. IV ... 526		Do.	2	3	
		" No. V ... 361	208	57·6	2	3	
		" No. VI ... 374	...	No poll	2	2	Ditto.
12	Tamluk	652	...	...	8	8	Out of 13 candidates, 5 withdrew at the election. No contest.
13	Ghatal	Ward No. I ... 219	84	40	2	4	In Ward No. 3 (III) there was contest at the beginning, but 2 of the candidates out of 5 having withdrawn it became uncontested.
		Ward No. II ... 240	81	33·7	3	7	
		Ward No. III ... 151	...	...	3	3	
		Ward No. IV ... 85	34	40	2	5	
14	Chandrakona ...	" No. I ... 34	7	20·5	1	...	
		" No. II ... 48	5	10·4	1	...	
		" No. III ... 72	4	5·5	1	2	Contested successful.
		" No. IV ... 56	5	8·9	1	2	
		" No. V ... 78	13	16·6	2	3	
		" No. VI ... 127	5	3·9	2	...	
15	Ramjibanpur, ...	" No. I ... 133	83	62·4	2	4	Ditto.
		" No. II ... 85	...	...	1	1	1 candidate did not appear
		" No. III ... 99	...	...	2	5	Uncontested.
		" No. IV ... 47	...	...	1	1	3 candidates.
16	Khirpai	" No. I ... 90	...	...	2	2	
		" No. II ... 68	...	...	1	1	The election was uncontested.
		" No. III ... 56	...	...	2	2	in all Wards.
		" No. IV ... 49	...	...	1	1	
17	Kharar	" No. I ... 342	227	66·3	4	6	Contested successful.
		" No. II ... 81	...	...	3	3	
		" No. III ... 116	56	48·2	3	4	Ditto.
18	Hooghly-Chinsurah.	" No. I ... 278	39	14·02	2	3	After votes of 39 persons were recorded, one of the candidates withdrew and no further votes were recorded.
		" No. II ... 666	425	63·81	2	4	
		" No. III ... 703	464	66·002	2	3	
		" No. IV ... 513	374	72·9	2	3	
		" No. V ... 714	466	65·26	2	5	
		" No. VI ... 720	238	33·05	2	4	
20	Utterpara ...	" No. I ... 116	...	...	2	...	No contest successful.
		" No. II ... 187	...	...	2	...	
		" No. III ... 76	...	...	2	...	
		" No. IV ... 149	...	...	2	...	
27	Sally	" No. I ... 393	279	70·9	4	10	Contest successful.
		" No. II ... 510	...	...	4	8	4 withdrew uncontested.
		" No. III ... 448	133	29·6	4	5	1 withdrew; contested successful.

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Presidency Division.						
66	Azimganj	Ward No. ... I ... 366	No poll	Nil	4	4	As one of the candidates withdrew his name at the time of election, no poll was held in Ward No. II.
		II ... 159	82	51·5	2	3	
		III ... 244	190	77·8	4	6	
	Patna Division.						
76	Barh	Salimpore 288	...	...	2	...	
		Walipore 194	...	...	2	...	
		Tabbpore 180	...	...	1	...	
		Chandi 78	...	...	1	...	
77	Bihar	Ward I 1,261	340	50·7	2	4	
		,, II 677	309	45·6	2	7	
		,, III 706	451	63 8	2	9	
		,, IV 244	180	73·7	2	6	
78	Dinapore ...	Ward I 191	40	20·9	2	4	
		,, II 1,107	...	...	4	6	
		,, III 202	...	...	2	3	
		,, IV 1,251	...	...	4	7	
79	Gaya	Ward I 406	...	...	1	...	
		,, II 452	208	46·01	1	4	
		,, III 503	231	45·9	2	5	
		,, IV 494	234	47·3	2	9	
		,, V 262	93	35·4	2	7	
		,, VI 369	130	35·2	2	6	
		,, VII 340	107	31·4	2	4	
		,, VIII 283	79	27·9	2	4	
		,, IX 177	38	21·4	1	2	
		,, X 327	...	...	1	...	
82	Arrah	Ward I 786	...	...	3	...	
		,, II 911	...	...	3	...	
		,, III ... ... (a)	...	...	...	...	(a) The original election held on 31st March 1906 having been quashed by the Commissioner, fresh election will be held in 1906-1907.
		,, IV 681	245	35·9	3	5	
83	Jagdishpur ...	Ward I 109	2	1·8	1	...	
		,, II 118	2	1·6	1	...	
		,, III 124	2	1·6	1	...	
		,, IV 222	4	1·8	2	...	
		,, V 156	2	1·2	1	...	
84	Buxar	Ward I 257	91	35·4	3	9	
		,, II 124	57	45·9	3	7	
		,, III 193	16	12·03	2	3	
85	Dumraon	Ward I 459	123	26·6	3	5	
		,, II 470	44	9·3	3	5	
86	Bhabhua ...	Ward I 15	...	...	1	...	
		,, II 69	...	...	1	...	
		,, III 62	44	70·9	1	3	
		,, IV 28	...	...	1	...	
		,, V 69	...	...	1	...	
		,, VI 50	...	...	1	...	
87	Sasaram ...	Ward I 219	103	47·0	3	6	
		,, II 215	108	50·4	3	4	
		,, III 217	102	47·0	2	5	
		,, IV 173	67	38·7	2	3	
		,, V 206	...	...	2	2	
		,, VI 101	101	100·0	2	5	
88	Chapra	Ward I 999	508	50·8	3	7	
		,, II 853	325	38·01	3	10	
		,, III 717	...	...	3	3	
		,, IV 702	359	51·1	3	6	
89	Revelganj ...	529	316	59·7	8	...	
90	Siwan	925	405	43·7	6	17	
91	Motihari ...	581	352	60·5	8	18	
93	Muzaffarpur ...	Ward I 189	110	58·2	2	4	
		,, II 712	388	54·4	2	4	
		,, III 719	391	54·3	2	6	
		,, IV 441	...	...	2	3	
		,, V 163	104	63·8	2	3	
		,, VI 618	318	51·4	2	4	
94	Hajipur	Ward I 221	28	12·6	2	...	
		,, II 237	65	27·4	2	...	
		,, III 221	109	49·3	2	...	One elected for the other, a fresh election will be held.
		,, IV 329	6	1·8	2	4	

APPENDIX B—*concluded.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	PATNA DIVISION—*concld.*						
97	Darbhanga ...	Ward I 296	24	8·1	2	...	
		,, II 374	120	32·0	2	4	
		,, III 792	132	16·6	2	4	
		,, IV 620	234	37·7	2	5	
		,, V 520	257	49·4	2	4	
		,, VI 410	198	48·2	2	7	
		,, VII 735	441	60·0	2	5	
98	Madhubani ...	Ward I 103	63	61·1	2	5	
		,, II 186	16	8·6	2	...	
		,, III 200	91	45·5	2	6	
		,, IV 288	159	55·2	2	4	
		,, V 149	60	40·2	2	3	
	BHAGALPUR DIVISION.						
106	Kishanganj ...	353	...	...	3	3	
109	Kurseong ...	323	...	...	3	3	
	ORISSA DIVISION.						
113	Cuttack ...	Ward No. I	284	57·9	1	2	
		,, No. II	293	54·5	2	4	
		,, No. III	94	32·3	1	3	
		,, No. IV	...	...	1	1	No poll held, there being one candidate.
		,, No. V	191	46·1	1	2	
		,, No. VI	138	31·3	2	4	
		,, No. VII	54	14·9	1	2	
		,, No. VIII	348	53·9	2		
		,, No. IX	124	29·8	1	3	
116	Balasore	Ward A, 148	...	...	2	.....	As the number of candidate for the wards A, B, C and F was not more than the number of vacancies, no poll was held under Rule 16 of the Election Rules.
		,, B, 177	...	...	2	.....	
		,, C, 135	...	...	2	.....	
		,, D, 148	52	35·1	2	3	
		,, E, 406	125	30·7	2	3	
		,, F, 305	...	...	2	.....	
	CHOTA NAGPORE DIVISION.						
119	Hazaribagh ...	Ward No. I	...	...	2	Uncontested...	Unsuccessful.
		,, II	...	...	2	Ditto	Successful.
		,, III	...	...	2	Ditto	Ditto.
		,, IV	...	...	2	Ditto	Ditto.
		,, V	...	...	2	Ditto	Ditto.

APPENDIX C.

Statement showing the mode of Assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of Assessment made during the year 1905-1906.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	House-rate at the rate of 7½ per cent. on the annual rent value of holdings. Water-rate at the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent. generally within the water-supply area on the annual rent value of holdings. Latrine-rate at the rate of 3¾ per cent. on the annual rent value of holdings.	.....	.....	
2	Kalna	Tax on persons ...	According to circumstances and property, annas 8 to Re. 1 per cent. on annual income of the assessee.	63 7 3	.....	The increase was due to new and improved holdings.
		Latrine-fees ...	According to scale fixed by the Commissioners.	220 4 0	.....	Due to revision of assessment.
3	Katwa	Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holding.	7½ per cent. on the annual value of every such holding.	.....	.....	
		Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	*476 0 0	.....	* Petitions for review of the assessment were made. As the rate-payers have been assessed twice or thrice, the result of review will be that the income under this head will be decreased.
		Latrine-fees	According to the annual value of holding.	151 0 0	.....	
4	Dainhat	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	.....	No general or partial revision of assessment was made during the year 1905-06.
		Latrine-rate ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	7½ per cent. on the annual value of holdings.	45 0 0	.....	The increase was due to the assessment on improved buildings.
6	Asansol	Ditto ...	Ditto ditto	.....	.....	No revision.
7	Suri	Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holdings according to section 89 of the Bengal Municipal Act.	7½ per cent. on the annual value of holdings.	.....	.....	No revision during the year.
		Tax on persons according to their circumstances and property.	1½ per cent. per month on income of above Rs. 30 per month, and Re. 1 on income up to Rs. 30 per month.	.....	.....	Ditto ditto.
		Latrine-tax according to the annual value of holdings.	Annual value. Re. Rs. / Quarterly tax. Rs. A. Rs. 1 to 12 ... ... Nil Above 12 ,, 24 ... ... 0 3 ,, 24 ,, 30 ... ... 0 6 ,, 30 ,, 36 ... ... 0 9 ,, 36 ,, 48 ... ... 0 12 ,, 48 ,, 60 ... ... 0 15 ,, 60 ,, 72 ... ... 1 2 ,, 72 ,, 84 ... ... 1 5 ,, 84 ,, 100 ... ... 1 8 ,, 100 for every Rs. 25 annas four per quarter.	.....	.....	Ditto ditto.
	Bankura	Tax on persons ...	1½ per cent. per month	852 0 0	.....	
		Latrine-fees	On valuation. Re. Rs. / (With privy.) Rs. A. From 1 to 30 ... ... 3 0 ,, 31 ,, 60 ... ... 4 8 ,, 61 ,, 90 ... ... 6 0 ,, 91 ,, 120 ... ... 8 0 ,, 121 ,, 150 ... ... 10 0 ,, 151 ,, 200 ... ... 13 0 ,, 201 ,, 250 ... ... 16 0 ,, 251 ,, 300 ... ... 19 0 ,, 301 ,, 400 ... ... 22 0 ,, 401 ,, 500 ... ... 26 0 ,, 501 ,, 600 ... ... 30 0 ,, 601 ,, upwards ... 36 0	424 0 0	.....	
			Total ...	1,276 0 0	.....	
9	Vishnupur	Tax on persons ...	1½ per cent. per month ,, ...	207 0 0	.....	
10	Sonamukhi	Ditto ...	2 per cent. per month	501 0 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both for house and house service rates.	.....	House rate (*a*)282 0 0 House service rate (*b*)664 0 0	(*a*) Due to revision of assessment made during the previous year, and to grant of remission and exemption made during the year. (*b*) Due to revision of assessment made during the previous year, and to remission made under proviso to section 322 of the Municipal Act.
12	Tamluk	Tax on persons ...	At ¾ per cent.	.....	.....	
		Latrine rate ...	According to the scale of fees sanctioned by the Municipal Commissioners at their meeting held on 15th September 1905 and 7th September 1905.	116 0 0	.....	Due to revision of assessment which was made at the end of the previous year, but given effect to from the beginning of last year.
13	Ghatal	Tax on persons ...	1½ per cent. per month on the income according to circumstances and property.	.....	.....	
14	Chandrakona	Ditto ...	1 per cent. according to circumstances and property within the Municipality.	.....	56 0 0	Partial revision of assessment was made during the year.
15	Ramjibanpur	Tax on persons according to their circumstances and property.	¾ per cent. on the annual income of the assessees.	.....	28 0 0	Due to partial revision of assessment.
16	Khirpai	Tax on persons according to their circumstances and property.	1½ per cent. on annual income	.....	46 0 0	Due to remission.
17	Kharar	Tax on persons according to their circumstances and property.	1 per cent. per annum on the annual income of a person.	.....	101 0 0	Due to grant of remission and reduction during the year.
18	Hooghly-Chinsura ...	Rate on the annual value of holdings.	7½ per cent.	.....	.....	There was no general or partial revision of assessment.
19	Serampore	Rate on the annual value of holdings.	7½ per cent. on the annual value of holdings.	232 11 3	.....	On account of new and improved holdings.
		Latrine-rate ...	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per year; from Rs. 20 to Re. 37-8, Re. 1-8 per annum; and from holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	61 6 9	.....	Ditto ditto.
20	Uttarpara	Rate on holdings ...	7½ per cent. for house and 4½ per cent. for latrine on the probable letting value of holdings.	169 8 6	.....	The increase is due to assessment of new and improved holdings made during the year.
21	Baidyabati	Tax on persons ...	According to circumstances and property. No rate specified; Rs. 7 per cent. on the annual value of public buildings.	.....	.....	No revision was made during the year.
		Latrine-fees	Rs. 6 per cent. on the annual value of holdings.	.....	.....	
22	Bhadreswar	Rate on holdings in Wards Nos. I and III.	6½ per cent. on the annual value of holdings.	118 13 6	.....	Due to new and improved holdings.
		Tax on persons according to their circumstances and property in Wards Nos. II and IV.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payers.	41 6 0	.....	The increase is due to reassessment in Ward No. IV and new and improved holdings.
23	Kotrung	Rate on holdings ...	6½ per cent. on the annual value of holdings.	2,006 7 3	.....	The increase is due to the introduction of the tax on holdings in supersession of the tax on persons.
24	Bansbaria	Tax on persons ...	1⅛ per cent. per annum on the annual income of persons occupying holdings according to their circumstances and property.	.....	.....	General revision was made in March 1906 and will come into effect in 1906-07.
25	Arambagh	Tax on persons according to their circumstances and property within the Municipality.	At ¾ per cent.	.....	.....	No revision took place during the year.
26	Howrah	Tax on holdings ...	7½ per cent.	3,047 9 9	.....	
		Lighting-rate ...	3 per cent.	1,152 11 9	.....	
		Latrine-fee ...	According to revised scale	13,535 8 3*	.....	* Out of Rs. 13,535, Rs. 3,179-12-3 results for the increase of working hands in the different factories and mills.
		Water-rate ...	5 and 6 per cent.	2,435 12 3	.....	This results from the new and improved buildings assessed during the year.
27	Bally	Tax on holdings ...	7½ per cent. on annual valuation of holdings.	732 13 0	.....	The increase was due to the assessment of new and improved buildings.
28	Uluberia	Tax on persons ...	7½ per cent. on the annual value of Government buildings, and annas 8 to Re. 1 according to circumstances and property of other rate-payers.	82 8 6	.....	The increase is due to new assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division.			Rs. A. P.	Rs. A. P	
29	Cossipore-Chitpur ...	Rate on holdings ...	House-rate at 7½ per cent. on the annual valuation of holdings. Latrine-rate according to a scale ... Water-rate at 3 per cent. on the annual valuation of holdings.	939 1 6 3,257 10 0 373 13 3	....	Due to assessment of new and improved holdings partly counterbalanced by decrease on account of obliteration of certain holdings and remission of taxes.
30	Maniktala	Ditto ...	House-rate at 7½ per cent. ... ... Latrine-fee according to a scale ... Water-rate at 3 per cent. on the annual value of holdings.	5,234 0 0 4,106 0 0 2,295 0 0	....	Due to a general revision and to assessment of new and improved holdings.
31	Baranagore	Ditto ...	House-rate at 6½ per cent. on annual value of holdings. Latrine-fees according to a scale ...	125 5 3 65 2 6	....	Due to assessment of new and improved holdings.
32	Kamarhati	Ditto ...	House-rate as in Baranagore ... ... Latrine-fees according to a scale ...	138 7 9 14 3 6	.....	Owing to assessment of new and improved holdings.
33	South Suburban ...	Ditto ...	House-rate at 7½ per cent. on annual value of holdings. Latrine-fees according to a scale ... Water-rate at 3 per cent. per annum on the annual value of holdings.	90 0 0	....	Due to assessment of arable lands.
34	Tollygunge	Ditto ...	House-rate at 7½ per cent. on annual value of holdings. Latrine-fees according to a scale ...	....	....	
35	Garden Reach	Ditto ...	House-rate at 7½ per cent. on annual value of holdings. Latrine-rate according to a scale ... Water-rate at 3⅛ per cent. on annual value of holdings.	2,340 0 0 569 0 0	....	Due to general revision of assessment.
36	Rajpur	Tax on persons ... Latrine-fees	From annas 10 to Re. 1 according to the circumstances of the assessees. Ditto ditto ...	....	74 8 3	Due to partial revision.
37	Baruipur	Tax on persons ... Latrine-fees on holdings.	Generally at 12 annas per cent. on annual income. On the annual value of holdings at the rate of 3 per cent.	..... 34 8 1	50 6 6	Due to remissions granted. Partial revision from 2½ to 3 per cent. during the latter part of 1904-1905.
38	Jainagar	Tax on persons ... Latrine-fees ...	By apportionment, having regard to the circumstances and property within the Municipality. 1½ per cent. on the annual valuation of holdings.	475 14 3	.....	Result of the general revision of assessment made in 1904-1905.
39	South Dum-Dum ...	Rate on holdings ... Tax on persons ... Water-rate on holdings.	House-rate at 3 per cent. on the annual value of holdings. 1 per cent. on annual income according to a scale. At 2 to 4 on annual value of holdings	....	....	
40	North ditto ...	Tax on persons ... Latrine-fees ...	1 per cent. ... ... 3 per cent. on annual value of holdings.	....	....	
41	South Barrackpore ...	Tax on persons ... Latrine-fees ...	Annas 8 per cent. on the annual income of rate-payers. 5 per cent. on the annual value of holdings.	1,149 15 0 878 9 6	....	Due to the general revision of assessment made in 1904-1905.
42	Panihati	Tax on persons ... Latrine-fees ...	At 8 pies per rupee of monthly income per quarter. At 7½ per cent. on annual value of holdings.	1,343 11 7 601 14 8	....	Ditto ditto.
43	Tittaghar	Rate on holdings ... Latrine-rate ...	House-rate at 7 per cent. on the annual value of holdings. At 9 pies per head per month on coolie lines and also 5½ per cent. on the annual value of native holdings.	610 4 6 243 10 3	....	Due to the assessment of the new and improved holdings.
44	North Barrackpore ...	Tax on persons ... Latrine-fees ...	No fixed rate ... ... At 10 per cent. on annual value of holdings.	....	....	
45	Garulia	Rate on holdings ... Latrine-rate ...	At a rate equal to 6 per cent. ... ... At 1 anna and 3 pies per head of population (adult) per month.	60 13 6 104 11 3	....	Due to general revision of assessment made 1904-1905.
46	Barasat	Tax on persons ... Rate on holdings confined to public buildings. Latrine-fees on holdings.	At 12 annas a month for every Rs. 100 of income and 8 annas for every additional Rs. 100. At 7½ per cent. on the annual letting value. At 7 per cent. on annual letting value of holdings.	....	....	
47	Naihati	Tax on persons ... Latrine-fees on holdings.	Varying from 1 anna 6 pies to Rs. 21 per quarter. At 5 per cent. on annual value of holdings.	2,420 15 6 1,081 9 0	....	Due to the general revision of assessment made in 1904-1905 and to the intermediate partial revision made during the year.
48	Halisahar	Tax on persons and on holdings on East ern Bengal State Railway buildings. Latrine-fees ...	Annas 6 per Rs. 100 of income per month. Rs. 5 per cent. on annual value of holdings.	....	....	The revised assessment made in 1905-1906 will take effect from 1906-1907.
49	Bhatpara	Rate on holdings ... Latrine-fees ...	6 per cent. on the annual letting value of each holding. 5 per cent. on the annual letting value of holdings.	8,564 0 0	.....	Due to general and partial revision of assessment.
50	Gobardanga	Tax on persons according to their circumstances and property.	Annas 12 per cent. on the annual income of rate-payers.	.....	122 13 3	Due to the partial revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5		7
	Presidency Division—*concld.*			Rs. A. P.	Rs. A. P.	
51	Basirhat	Tax on persons according to their circumstances and property.	12 annas per cent. on the annual income of the rate-payers.	.....	.....	
		Latrine-fees	At 7½ per cent. on annual value of holdings.	.....	.....	
52	Baduria	Tax on persons according to their circumstances and property.	Annas 12 per cent. on the annual income.	63 12 9	.....	
		Latrine-fees	According to a scale	.....	.....	
53	Taki	Tax on persons ...	No fixed rate: generally at Re. 1 per cent. on annual income.	.....	98 0 0	Due to partial and intermediate revision.
		Latrine-fees	7 per cent. on the annual value of holdings.	.....	.....	
54	Budge-Budge	Tax on holdings ...	7½ per cent. on annual value of holdings.	.....	.....	
		Latrine-fees	Ditto ditto	.....	.....	
55	Krishnagar	Rate on holdings ...	House-rate at 7½ per cent. on the annual value of holdings.	402 0 0	.....	Due to the assessment of improved holdings.
			Latrine-rate according to a standing scale on the annual value of holdings.	.....	.....	
56	Santipur	Rate on annual value of holdings.	House-rate at the rate of 7 per cent. on the annual value of holdings.	.....	.....	
			Latrine-fees at Rs. 6-8 per cent. ...	.....	.....	
57	Ranaghat	Rate on holdings ...	House-rate at 6½ per cent. on the annual value of holdings.	.....	12 0 0	Due to exclusion of holdings from municipal limits.
			Latrine-fees at 5½ per cent. on the annual value of holdings.	48 0 0	.....	Due to assessment of improved holdings.
58	Nadia	Rate on holdings ...	At 6½ per cent. on the annual value of holdings.	545 0 0	.....	Due to the imposition of rate on holdings in lieu of tax on persons from 2nd quarter of 1905-1906.
		Latrine-fees	At 6½ per cent. on the annual value of holdings.	.....	.....	
59	Kushtia	Tax on persons ...	Annas 10 per cent. per year	.....	.....	
		Latrine-fees	According to a fixed scale	.....	.....	
60	Kumarkhali	Tax on persons and the latrine-fees on the annual value of holdings.	No fixed rate	.....	.....	
61	Meherpur	Tax on persons according to their circumstances and property.	Ditto	.....	29 0 0	Owing to the partial revision during the years.
62	Birnagar	Ditto ...	Ditto	.....	.....	
63	Chakdaha	Ditto ...	Ditto	147 0 0	Nil	The increase is due to the general revision of assessment.
64	Berhampore	Tax on persons ...	Generally at 1 per cent. on income	.....	22 0 0	Partial revision.
		Water-rate ...	At 7½ per cent. on the annual value of holdings on roads supplied with filtered water and 6 per cent. on roads not so supplied.	526 0 0	.....	
		Latrine-rate ...	According to a scale	36 0 0	.....	
65	Murshidabad	Tax on persons ...	According to circumstances and property at 1 per cent. on the income.	.....	311 0 0	Ditto.
66	Azimganj	Ditto ...	Rupee 1 per cent. per mensem ...	141 0 0	.....	Ditto.
		Latrine-rate	Rs. 5 on the annual value of holdings.	5,407 0 0	.....	New impost.
67	Jangipur	Tax on persons ...	According to circumstances and property, generally at Re. 1 per cent.	.....	32 0 0	Partial revision.
		Latrine-rate ...	At 10 pies per rupee on the annual value of holdings and other scales.	26 0 0	.....	Ditto.
68	Kandi	Tax on persons ...	According to circumstances and property at 1 per cent. on income.	.....	221 0 0	Ditto.
		Latrine-rate ...	At 11 annas per month per Rs. 100 on the annual valuation of holdings.	.....	37 0 0	Ditto.
69	Jessore	Rate on holdings ...	House-rate at 7½ per cent. on the annual value of holdings.	229 0 0	.....	Due to assessment of new and improved holdings.
		Latrine-fees	Latrine-fee on a scale varying from Rs. 2-8 to Rs. 18 per annum.	83 0 0	.....	On account of extension of conservancy limits.
70	Kotchandpur	Tax on persons ...	Generally at 1 per cent. on income	16 8 0	.....	Due to assessment of new an improved holdings.
		Latrine-rate in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on annual value of holdings.	188 3 3	.....	Due to revision of assessment.
71	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per cent. on annual income.	421 11 0	.....	Due to revision of assessment made during the year 1904-1905.
72	Khulna	Tax on holdings ...	7½ per cent. on the annual value of holdings.	.....	.....	
		Tax on persons ...	No fixed rate: generally at 1 per cent. on income.	455 0 0	.....	Due to assessment of new holdings.
		Latrine-rate on holdings.	12 per cent. on the annual value of holdings.	.....	.....	
73	Satkhira	Tax on persons according to circumstances and property.	At 1 per cent. on annual income ...	.....	76 0 0	Due to partial revision.
		Latrine-fees	At 12 per cent. on annual value of holdings.	.....	24 0 0	Ditto.
74	Debhatta	Tax on persons according to circumstances and property.	At 1 per cent. on annual income ...	212 0 0	.....	Ditto.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
75	Patna	Rate on holdings ...	At 7½ per cent. on the annual value of holding.	3,137 0 0	.....	The increase of Rs. 796 is due to general revision of assessment on new and improved holdings under section 108. There has been also general revision of four more thanas this year out of the remaining ten thanas, giving an annual increase of Rs. 2,341-6. The effect of this revision has come into force from 1906-07.
		Latrine-fee	Ditto ditto.			
76	Barh	Tax on persons ...	At 1 per cent. per annum on circumstances and property of the rate-payers.			
77	Bihar	Ditto ...	At 1 per cent. per annum on the estimated circumstances and property of the rate-payers.			
		Latrine-fee	At Rs. 4-11 and Rs. 5-7-6 per cent. per annum on annual value of holdings.			
78	Dinapore Nizamut ...	Rate on holdings ...	At 7½ and 6½ per cent. per annum on the annual value of holdings.			
		Latrine-fee	At 4½ per cent. on annual value of holdings.			
79	Gaya	Rate on holdings ...	At 7½ per cent. on annual value of holdings.	764 0 0	.....	The general revision takes effect from 1st April 1906.
		Latrine-fee	At 5 per cent. on annual value of holdings.	515 0 0	.....	
80	Tikari	Rate on holdings ...	At 7½ per cent. on annual value of holdings.			
81	Daudnagar	Tax on persons ...	At an average rate of 2 per cent. per annum according to circumstances and property of persons.			
		Rate on holdings ...	At 7½ per cent. on annual value of Government buildings.			
82	Arrah	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of rate-payers.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
		Water-rate	At 6 per cent. per annum on annual value of holdings.			
		Latrine-fee	On the annual value of holdings, as detailed below :— Class I, up to Rs. 25 at 1 per cent. ,, II, ,, 50 at 3 ,, ,, III, from {51 to 100} at 8 ,, ,, IV, ,, {101 to 200} at 12 ,, ,, V, ,, {201 to 400} at 16 ,, For every Rs. 100 or part thereof above Rs. 100 at 4 per cent. per year.			
83	Jagdispur	Tax on persons ...	According to circumstances and property	35 0 0	.....	General revision.
		Ditto	According to circumstances and property.			
84	Buxar	Rate on holdings ...	At 7½ per cent. on annual value of Government and Railway buildings.			
		Latrine-fee	On annual value of holdings as given below:— Class I, from {Rs. 6 to 12} at ½ per cent. ,, II, ,, {12 to 25} at ½ ,, ,, III, ,, {25 to 50} at 1 ,, ,, IV, ,, {50 to 100} at 4 ,, ,, V, ,, {100 to 200} at 8 ,, ,, VI, ,, {200 to 400} at 12 ,, For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.			
85	Dumraon	Tax on persons ...	At Re.1-9 per cent. per annum according to circumstances and property of rate-payers.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
86	Bhabhua	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of rate-payers.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concld.*			Rs. A. P.	Rs. A. P.	
87	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of rate-payers.	2,788 0 0	.....	General revision will take effect from 1st April 1906.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
88	Chapra	Ditto	At 7½ per cent. on the annual value of holdings.	.....	.....	General revision was taken up, but was not finished within the year.
89	Revelganj	Ditto	Ditto ditto.			
90	Siwan	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of the rate-payers.	.....	.....	Ditto ditto.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
91	Motihari	Ditto	At 7½ per cent. on the annual value of holdings.	600 0 0	.....	Rupees 50 due to the assessment of new and improved holdings and Rs. 550 due to the general revision of assessment, towards the end of the year to take effect from April 1906.
		Latrine-fees	At 6 per cent. on annual value of holdings.			
92	Bettiah	Tax on persons ...	According to circumstances and property of the assessee.			
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fee	On annual value of holdings as detailed below :— Below Rs. 20 same as Municipal tax. From Rs. 20 to 40 Rs. A. 0 6 a quarter. ,, ,, 40 to 80 0 9 ,, ,, ,, 80 to 120 0 12 ,, ,, ,, 120 to 160 0 15 ,, ,, ,, 160 to 200 1 2 ,, ,, ,, 200 2½ per cent.			
93	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fee	At 5 per cent. on the annual value of holdings.			
94	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	49 0 0	.....	Tax on the arable land only was revised, which gave an increase of Rs. 49 and will take effect from 1906-07.
95	Lalganj	Ditto	Ditto ditto.			
96	Sitamarhi	Tax on persons ...	According to circumstances and property.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway Buildings and lands.	49 0 0	.....	Partial revision.
		Latrine-fees	From 12 annas to Rs. 6 per holding.			
97	Darbhanga	Tax on persons ...	At 1 and ¾ per cent. according to circumstances and property of rate-payers.			
		Rate on holdings ...	At 7½ per cent. per annum on value of holdings.			
		Latrine-fees	At 4 per cent. per annum on the value of holdings.			
98	Madhubani	Tax on persons ...	At 3½ per cent. per annum according to circumstances and property of rate-payers.	.....	.....	The revision of assessment was made at the close of the year in March for 1906-07, but the objections are still pending. The result of increase or decrease in income will be known when all the objections are decided.
		Rate on holdings ...	At 7½ per cent. on annual value of holdings.			
99	Roserah	Tax on persons ...	According to circumstances and property, there being no fixed rate of assessment.			
		Rate on holdings ...	At 7½ per cent. on annual value of Government buildings.			
100	Samastipur	Tax on persons ...	At 12½ annas per cent. per annum according to circumstances and property of rate-payers.			
		Rate on holdings ...	At 7½ per cent. on annual value of Government buildings.			
	Bhagalpur Division.					
101	Monghyr	Tax on holdings and arable land.	House-tax at 7½ per cent., latrine-tax at Rs. 3-10-4 per cent., and arable land tax at 3½ per cent. per annum.	6,228 15 0 (house-tax) 3,205 0 0 (latrine-tax) 305 0 8 (arable land tax)	.....	There was a general revision of assessment made during 1905-06 which will take effect from 1906-07.
102	Jamalpur	Tax on holdings ...	House-tax at 7½ per cent. and latrine-tax at 3½ per cent.	405 0 0	.....	Due to partial revision of improved holdings and assessment of new holdings.
103	Bhagalpur	Ditto ...	House-tax at 7½ per cent., latrine-tax at 3 per cent., and water-rate at 7½ per cent. on holdings having house-connections, and at 5 per cent. for those having no connections. Holdings assessed at a valuation of below Rs. 10 a year are charged neither latrine-fees nor water-rate.	212 0 0	.....	Due to assessment of new and improved holdings. There was, besides, a general revision of assessment which resulted in an increase in valuation of about 19 per cent. but it did not take effect until 1906-07 and is consequently not shown here.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Bhagalpur Division—*concld.*			Rs. A. P.	Rs. A. P.	
104	Colgong	Tax on persons, with the exception of Government and railway buildings, which are assessed as holdings.	According to circumstances and property. The Government and railway buildings are assessed at 7½ per cent. on the valuation of holdings.	149 0 0	.....	Due to the revision of assessment made in 1904-05, which came into effect from 1905-06.
105	Purnea	Tax on holdings ...	House-tax at 7½ per cent. and latrine-rate at 3½ per cent.	164 0 0 (house-tax) 126 0 0 (latrine-tax)	.....	Due to assessment of new and improved holdings.
106	Kishanganj	Tax on persons ...	According to circumstances and property at 9 annas per cent. on the annual income.	166 8 3	.....	Due to general revision of assessment taking effect during the year.
107	Katihar	Tax on holdings ...	.....	.....	.....	The tax will be levied from 12th April 1906.
108	Darjeeling	Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture. The holdings at and adjoining the bazar and on the outskirts of the town proper, owned or occupied by natives, are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	The holding, water and lighting rates are levied at 7, 2¼ and 2½ per cent., respectively, and the latrine-fees at 1½ to 17 on houses valued up to Rs. 600, and at 3 per cent. on houses valued above Rs. 600.	.....	.....	
109	Kurseong	Rate on holdings ...	Holdings are assessed at 7½ per cent. on their annual valuation. Latrine-fees at Rs. 1½ to 11 on houses valued up to Rs. 600 and 2 per cent. on houses valued above Rs. 600, and water-rate at 5 per cent. on the valuation of houses which have connection pipes, and at 2½ per cent. on the valuation of those which have no connection pipes but use water supplied by the Municipality.	731 0 0 (house-rate) 244 0 0 (latrine-rate) 155 0 0 (water-rate)	.....	Due to assessment of new and improved holdings.
110	Deoghur	Rate on value of holdings in Wards II, III and IV.	At 6 per cent. on the annual value of holdings.	171 0 7	.....	Due to assessment of new and improved holdings.
		Tax on persons in Ward I.	According to circumstances and property.	12 1 0	.....	
		Latrine-rate ...	At 3 per cent. on the annual value of holdings containing dwelling-houses.	56 1¼ 2	.....	
111	Sahibganj	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	.....	.....	There was no revision.
		Latrine-rate ...	At 3 per cent. on the annual value of holdings.			
112	Dumka	Rate on holdings ...	At 7½ per cent. ...	12 3 0	.....	Due to the assessment of new and improved holdings.
		Latrine-rate ...	At 2½ per cent. ...			
	Orissa Division.					
113	Cuttack	Rate on holdings ...	7½ per cent. of the annual value of the holdings.	2,186 13 0	.....	
114	Jajpur	1. Tax on persons &c. 2. Tax on holdings under Part IX of the Municipal Act.	Levied according to the circumstances and property of the assessees at the rate of 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of the Municipal Act, and latrine-tax is levied at Re. 1-8 per Rs. 25 on the annual value of holdings.	.....	.....	
115	Kendrapara	Tax on persons ...	According to the circumstances and property of the assessees within the Municipality, section 85(*a*).	.....	.....	The triennial revision was taken up during the year which will come into force from the 1st April 1906.
		Public buildings are assessed on their annual value under section 89.	At 7½ per cent. on their annual value	.....	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concld.*			Rs. A. P.	Rs. A. P.	
116	Balasore	Tax on persons ...	1. Levied according to the circumstances and property of the assessees. 2. Latrine-tax is levied according to the valuation of holdings at 6 pies per rupee. 3. Public buildings are taxed under section 89 of the Bengal Municipal Act.	.....	.....	No assessment was held during the year.
117	Puri	Tax on holdings ...	At 7½ per cent. on annual value ...	530 0 0	.....	
118	Sambalpur	Octroi	A schedule of rates charged in this Municipality is herewith attached and marked C. I.	.....	.....	The income from this source is uncertain it depends on quantities of goods imported.
		Conservancy and latrine.	Rs. Civil station where the buildings comes under clauses (*a*) and (*b*) for every occupied house yielding, or which would yield, if rented, not more than Rs. 50 ... 12 Ditto more than Rs. 50 ... 18 *Town proper.* Where building comes under clause (*a*) of Rule I. / Where it comes under clauses (*b*) and (*c*) of Rule I. (1) Where such value is Rs. 6 or under Re. 1. / Exempt. (2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. / Rs. A. P. 0 8 0 (3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. / 0 1 6 per rupee. (4) Where it exceeds Rs. 100, 1 anna per rupee. / 0 0 6 „ „ Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.	1,373 0 0	.....	This tax was introduced only this year.
	Chota Nagpur Division.					
119	Hazaribagh	1. Tax on persons ...	According to circumstances and property, ½ per cent. on annual income of the assessee.	468 0 0	.....	General revision of assessment made during the year 1905-06 has taken effect from 1st April 1906.
		2. Latrine-tax ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum.	305 0 0	.....	
			(*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum.	.....	.....	
			(*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 6¼ per cent. per annum.	.....	.....	
			(*d*) Holdings up to the value of Rs. 3 per annum at the rate of one anna per quarter, and holdings above Rs. 3 and less than Rs. 6 per annum, at the rate of two annas per quarter.			
120	Chatra	Tax on persons according to their circumstances.	1¼ per cent. per annum on annual income.	.....	.....	There was no revision of assessment during the year under report.
121	Giridih	Tax on persons according to their circumstances and property within the Municipality [section 85, clause (*a*)].	1 per cent. per annum	.....	.....	

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concld.*			Rs. A. P.	Rs. A. P.	
122	Ranchi	1. Rate on holdings...	7½ per cent. on annual value of holdings.	1,102 1 6	.....	Increase is due to revision of assessment and tax on new buildings.
		2. Latrine-rate ...	6¼ per cent. on annual value	950 13 0	.....	
123	Lohardaga	Tax on persons according to their circumstances and property.	1 per cent. on annual income up to Rs. 1,200, and ½ per cent. on remainder of the income to the extent allowed by law.	.....	.....	No general or partial revision of assessment was made during the year.
124	Daltonganj	Ditto ...	¾ per cent. Government buildings are assessed at 6 per cent. on their annual value.	48 0 0	.....	Increase in income on account of extension of Municipal boundary.
125	Purulia ...	1. Rate on holdings...	7½ per cent. on the value of holdings	4,509 0 0	.....	Increase is due to new assessment on holdings under section 85 (*b*).
		2. Latrine-fees ...	5 per cent. on the annual value of holdings.	.....	.....	
126	Jhalda	According to the circumstances and property within the Municipality.	1 per cent.	.....	43 0 0	Decrease is due to partial revisi on.
127	Raghunathpur	Ditto ...	1 *ditto*	.....	100 0 0	
128	Chaibassa	1. Rate on holdings	7½ per cent. on annual value of holdings	724 6 2	.....	Due to complete revision of the Municipal assessment of the town.
		2. Latrine-tax ...	3 per cent. on annual value of holdings.	350 15 6	.....	

APPENDIX C-1.

Schedule of goods liable to octroi duty within the limits of the Sambalpur Municipality.

ARTICLES.	Rates per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
Class I.—Articles of food or drink for men or animals.	Rs. A. P.	Rs. A. P.	A. P.	A. P.	A. P.	Rs. A. P.	A. P.		
1. Grain and pulses of every description ...	0 15 0	0 12 0	1 3	0 6	.....	.....	0 9	Up to 5 seers free; from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
1(*a*) Paddy or unhusked rice	0 7 6	0 6 0	0 9	0 3	.....	.....	0 4½	.....	
2. Cotton seeds	0 5 0	0 4 0	0 9	0 3	.....	.....	0 4½	.....	
3. Grass, straw and *bhusa*	0 1 6	0 1 0	0 6	.....	.....	.....	.....	Head-loads and kawar loads.	
4. Dried fruits	.....	.....	.....	.....	.....	1 9 0	.....	.....	
5. Fresh fruits, such as oranges and graft mangoes, water-nuts, etc. (cocoanuts excepted).	.....	.....	.....	.....	.....	3 2 0	.....	Singhura and mahua.	
6. Cocoanuts	.....	.....	.....	.....	0 6 per 20 or fraction of 20.	.....	.....	Single nuts.	
7. Manufactured or refined sugar and honey.	.....	.....	.....	.....	0 3 per seer.	.....	10 0	.....	
8. *Gur* and other coarse saccharine products	.....	.....	.....	.....	0 1½ per seer.	.....	5 0	.....	
9. Sugarcane	.....	0 6 0	2 0	0 6	.....	.....	.....	.....	
10. Vegetables of all kinds (not being spices)	0 5 0	0 4 0	0 9	0 3	.....	.....	0 4½	.....	
11. *Ghi*, butter and *khowa*	.....	.....	.....	.....	0 4 per seer.	.....	.....	.....	
12. Tea, coffee, oilman's stores and tinned provisions.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
13. Oil-cake	0 10 0	0 8 0	1 3	0 6	.....	.....	0 9	Up to 5 seers free; from 5 to 10 seers half rates.	Ditto ditto.
14. Dead game and fish	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class II.—Animals for slaughter.									
1. Bullocks, cows, calves, pigs	.....	.....	.....	.....	4 0 each.	.....	.....	Calves under one month.	
2. Beef and flesh of pigs	.....	.....	.....	.....	0 1 per seer.	.....	.....	Below one seer.	
3. Sheep and goats	.....	.....	.....	.....	1 6 each.	.....	.....	Lambs and kids under two months.	
4. Meat of goat and sheep	.....	.....	.....	.....	0 1½ per seer.	.....	.....	Below one seer.	
5. Poultry and game	.....	.....	.....	.....	0 1½ each.	.....	.....	.....	
Class III.—Articles used for fuel lighting and washing.									
1. Oilseeds of every description	2 4 0	1 12 0	3 3	1 0	.....	.....	1 6	Up to two seers.	
2. Charcoal and coal	0 5 0	0 4 0	1 3	0 6	.....	.....	0 9	.....	
3. Firewood and cowdung cake	0 3 0	0 2 0	0 9	.....	.....	.....	.....	Head-load	In calculating the rate per kawar-load, the duty on the head-load will be 3 pies
4. Oils other than kerosine, turpentine and copal varnish.	.....	.....	.....	.....	0 1 per seer.	.....	.....	.....	
5. Matches	.....	.....	.....	.....	.....	1 9 0	.....	.....	
6. Soap, wax and tallow	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class IV.—Articles used in the construction of buildings.									
1. Articles manufactured of bamboo or of wood.	.....	0 6 0	.....	0 3	.....	.....	.....	.....	
2. Teak and sál—									
(*a*) Shaped beams and planks	1 8 0	1 4 0	4 0	1 0	.....	3 2 0	.....	.....	
(*b*) Unshaped beams	1 0 0	0 12 0	3 0	0 6	.....				
(*c*) Ballies and malgas	0 9 0	0 7 0	1 6	0 3	.....				
3. Other wood—									
(*a*) Shaped beams and planks	0 12 0	0 10 0	2 0	0 6	.....	3 2 0	.....	.....	
(*b*) Unshaped beams	0 8 0	0 7 0	1 3	0 3	.....				
(*c*) Ballies and malgas	0 5 0	0 4 6	1 0	0 3	.....				
4. Bamboos	0 10 0	0 8 0	1 3	0 3	1 0 per 100.				
5. Hemp, buckal, coir, rope and twine ...	0 10 0	0 8 0	1 3	0 6	.....	.....	.....	Gunny bags	
6. Burnt bricks, tiles, lime, lime-stones, stone and *kankar*.	.....	0 1 0	.....	.....	.....	.....	.....	Road metal or materials for metalling.	
7. Thatching grass	0 1 6	0 1 0	0 6	.....	.....	.....	.....	Head-loads and kawar-loads.	
Class V.—Drugs, gums, spices, and perfumes.									
1. Pan	.....	.....	.....	.....	0 2 per seer.	.....	.....	.....	
2. Betel-nut (*supari*) and all other drugs, gums, spices, and perfumes.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Colours and dyes	.....	.....	.....	.....	.....	1 9 0	.....	.....	
Class VI.—Tobacco.									
1. Manufactured tobacco, cigars and snuff...	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. Leaf-tobacco and gurakhu	.....	.....	.....	.....	0 2 per seer.	.....	.....	.....	
Class VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.									
1. Gold and silver thread stuffs	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. All other textile fabrics, piece-goods and articles of dress and umbrellas.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Leather and leather goods	.....	.....	.....	.....	.....	1 9 0	.....	Hides.	
Class VIII.—Metal and articles of metal.									
1. Iron, zinc, lead, tin, copper, brass and their alloys, and manufactured or unmanufactured articles of the same.	.....	.....	.....	.....	.....	2 5 6	.....	.....	Pedlar's goods, stationery, glass, china and other similar articles sometimes classed as "*maniyari*"; precious metals, jewellery, clocks, watches and fancy goods are not taxable.

NOTE—

1. (1) A kawar-load shall be taken to be 1½ head-load.
   (2) A pony or ass-load ,, ,, ¾ of a bullock-load.
   (3) A buffalo-load ,, ,, 1½ ditto.
   (4) A camel-load ,, ,, 2 block-loads.
   (5) An elephant-load ,, ,, ¼ of an ordinary cart-load.
2. (1) Carts more than half laden shall be charged at full rates.
   (2) ,, less ,, ,, ,, half-rates.
3. The seer shall be the seer of 80 tolas and the maund a maund of 40 seers.
4. Where alternative rates per maund are given, their adoption is in the option of the importer.

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in Bengal on account of Municipal taxes for the year 1905-1906.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	25,829	1,03,125	1,28,954	9,118	83,991	93,109	90·2	10,726	7,536	18,262	17·7	17,583	
2	Kalna ...	8	12,488	12,575	56	11,947	12,003	96·11	8	237	245	1·98	327	
3	Katwa ...	6	7,737	7,743	6	7,663	7,669	99·1	...	52	52	·67	22	
4	Dainhat ...	17	2,961	2,978	10	2,924	2,934	99	6	23	29	·9	15	
5	Raniganj ...	503	17,905	18,408	203	17,283	17,486	97·6	103	10	113	·6	809	
6	Asansol ...	1,400	18,950	20,350	1,081	17,083	18,164	95·8	276	275	551	2·9	1,635	
7	Suri ...	42	10,638	10,680	18	10,157	10,175	95·64	1	137	138	1·29	367	
8	Bankura ...	1,422	11,863	13,285	456	10,901	(a) 11,357	95·73	516	67	583	4·91	1,345	(a) Exclusive of penalty 77.
9	Vishnupur ...	6	6,238	6,244	6	5,998	(b) 6,004	96·24	...	109	109	1·74	131	(b) Ditto 29.
10	Sonamukhi ...	7	5,191	5,198	7	5,004	(c) 5,011	96·53	...	187	187	3·6	...	(c) Ditto 16.
11	Midnapore ...	(d) 2,575	38,831	41,406	1,736	37,354	39,090	100·6	569	567	1,136	2·9	1,180	(d) The difference of Rs. 7, with the last year's balance is due to correction of errors in the remission Register since detected.
12	Tamluk ...	...	6,011	6,011	...	6,003	6,003	99·8	...	8	8	·13	...	
13	Ghatal ...	306	6,581	6,887	217	6,119	6,336	96·2	26	257	283	4·3	268	
14	Chandrakona	246	3,173	3,419	203	2,862	3,065	96·5	41	15	56	1·7	298	
15	Ramjibanpur	27	2,312	2,339	14	2,201	2,215	95·8	4	37	41	1·7	*83	Out of this amount, Rs. 24 collected on 30th March and 31st March 1906 and remitted to Treasury next month, leaving an outstanding of Rs. 59 only.
16	Khirpai ...	146	1,782	1,928	143	1,639	1,782	100	3	32	35	1·9	111	
17	Kharar ...	294	3,289	3,583	238	2,7 2	3,000	91·2	54	80	134	4·07	449	
18	Hooghly-Chinsura.	6,585	58,147	64,732	4,419	50,210	54,629	93·34	33	1,404	1,437	2·47	8,666	
19	Serampore ..	10,231	55,579	65,810	4,983	47,857	52,840	95·07	2,727	1,066	3,793	6·8	9,177	
20	Uttarpara ...	†3,710	15,209	18,919	2,179	12,285	14,467	95·1	442	89	531	3·4	3,921	† The outstanding balance of the year 1904-1905 was Rs. 3,709-2, whereas the arrear demand for 1905-1906 is shown to be Rs. 3,710-1-5. The discrepancy is due to the fact that the local auditor added ~0-15-6 to the amount of uncollected latrine fees in order to make it tally with the figure arrived at by his calculation. Hence the discrepancy.
21	Baidyabati ...	33	20,477	20,510	10	20,375	20,385	99·5	22	55	77	·3	48	
22	Bhadreswar ...	‡574	12,790	13,364	365	12,469	12,834	100·3	194	101	295	2·3	255	‡ The difference of Rs. 3 is due to actual figures being taken as per red receipts in hand on 31st March 1905.
23	Kotrung ...	144	7,174	7,318	89	6,460	6,549	91·28	60	52	112	1·5	(§) 657	§ Out of the amount, Rs. 22-11-6 was realized on the 30th and 31st March 1906, but could not be remitted to Treasury within the month.
24	Bansberia ...	‖200	4,062	4,262	147	3,367	3,514	86·5	35	381	416	10·2	332	‖ Rupees 219 was wrongly shown as balance in 1904-1905, instead of Rs. 2,161, and Rs. 161 was deducted from this amount by the local auditor as excess amount erroneously entered.
25	Arambagh ...	...	4,803	4,803	...	4,706	4,706	97·8	...	102	102	2·12	...	
26	Howrah ...	24,567	5,65,105	5,89,672	10,109	5,41,240	5,51,349	97·5	9,775	19,529	29,304	5·2	9,019	
27	Bally ...	4,393	27,555	31,948	1,385	25,416	26,801	97·26	608	722	1,330	4·8	3,817	
28	Uluberia ...	791	3,581	4,372	451	2,604	3,055	85·31	73	36	109	3·04	(¶) 1,208	¶ Total balance ... 1,208 *Deduct* amount of latrine, the collection of which was stopped by the Magistrate, as a proposal was made to exclude Kusheria and two other villages ... ... 367 841 *Deduct* remission proposed ... ... 238 603 *Deduct* arrear collection up to 11th June 1906 ... ... 544 Balance still to be recovered 59
	Divisional Total	84,141	10,33,562	11,17,703	37,649	9,58,883	9,96,532	96·4	26,302	33,166	59,468	5·7	61,703	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
29	Cossipore-Chitpur.	7,494	1,41,483	1,48,977	5,590	1,34,841	1,40,431*	99·2	1,155	1,409	2,564	1·8	5,982	* The difference from columns 14—13 of Form II is due to collections on 31st March 1905 being remitted to the bank on the 1st April and credited to the accounts of 1905-1906.
30	Maniktala ...	1,219	83,615	84,837	202	80,477	80,679	96·4	...	460	460	·5	3,698	
31	Baranagore ...	515	40,223	40,737	348	38,492	38,840	96·5	86	627	713	1·7	1,184	
32	Kamarhati ...	606	17,358	17,964	257	16,553	16,810	96·8	158	298	456	2·6	698	
33	South Suburban	354	21,775	22,129	227	20,149	20,376	93·5	59	927	986	4·5	767	
34	Tollyganj ...	1,898	15,254	17,152	503	13,934	14,437	94·6	745	1,373	2,118	13·8	597	
35	Garden Reach	21	57,482	57,453	19	55,974	55,993	97·4	2	1,122	1,124	1·9	336	
36	Rajpur ...	1,972	8,959	10,931	746	8,187	8,933†	99·7	628	84	712	7·9	1,286	† The difference of Rs. 23 with Form II is due to the collections on 31st March 1906 being remitted to the Treasury on the 1st April 1906.
37	Baruipur ...	6	6,079	6,085	6	5,932	5,938	97·6	...	141	141	2·3	6	
38	Jainagar ...	48	6,452	6,500	5	6,277	6,282	97·3	41	122	163	2·5	55	
39	South Dum-Dum	...	12,894	12,894	...	12,725	12,725	98·6	...	169	169	1·3	...	
40	North ditto ...	115	4,657	4,772	75	4,629	4,704	101·0	39	28	67	1·4	1	
41	South Barrackpore.	189	11,826	12,015	178	11,428	11,606	98·1	12	287	299	2·5	110	
42	Panihati ...	470	10,793	11,163	417	10,151	10,568	97·9	49	264	313	2·9	382	
43	Titaghar ...	...	23,967	23,967	...	23,926	23,926	99·9	...	41	41	·1	...	
44	North Barrackpore.	499	13,110	13,609	432	12,509	12,941	98·7	66	501	567	4·3	101	
45	Garulia ...	...	10,743	10,743	...	10,743	10,743	100·	...	...	...	...	...	
46	Barasat ...	232	12,503	12,735	156	12,169	12,325	98·5	47	156	203	1·6	207	
47	Naihati ...	41	15,993	16,034	10	14,989	14,999	93·7	31	692	723	4·5	312	
48	Halisahar ...	904	9,589	10,493	163	8,837	9,000	93·8	742	305	1,047	10·9	446	
49	Bhatpara ...	39	30,675	30,714	5	29,101	29,106	94·8	34	295	329	1·07	1,279	
50	Goberdanga ...	143	3,858	4,001	106	3,590	3,696	95·8	56	98	134	3·4	171	
51	Basirhat ...	436	7,155	7,591	400	6,924	7,324‡	102·3	27	131	148	2·06	119	‡ The difference of Re. 1 with Form II has not been explained.
52	Baduria ...	386	5,269	5,655	322	4,551	4,873	92·4	...	...	...	...	782	
53	Taki ...	251	2,964	3,215	262	2,761	3,023	101·9	4	22	26	·8	166	
54	Budge-Budge ..	682§	21,645	22,327	257	21,139	21,396	98·7	279	195	474	2·1	457	§ The arrear demand has been corrected by the auditor under whose instruction Rs. 172 has been added. Rs. 510 shown in column 14 of Appendix D for 1904-05.
55	Krishnagar ...	1,201	37,793	38,994	776	35,822	36,598	96·8	266	828	1,094	2·8	1,302	
56	Santipur ...	157	37,164	37,321	105	34,304	34,409	92·6	...	445	445	1·2	2,467	‖ The difference with Form II is explained as follows:— A sum of Rs. 2,209 which was realised on 31st March 1906, but not credited to the Treasury during the year, has been included in this statement, while a sum of Rs. 56 which was realised on 31st March 1905, but credited to the Treasury in 1905-06, has been excluded as it refers to the account of 1904-05.
57	Ranaghat ...	470	11,726	12,196	399	11,275	11,674	99·5	33	172	205	1·7	317	
58	Nadia ...	254	12,455	12,709	137	11,712	11,849	95·1	114	503	617	4·9	243	
59	Kushtia ...	47	8,131	8,178	19	7,928	7,947¶	97·7	23	75	98	1·2	133	¶ Difference of Rs. 20 with Form II is due to the realisation of 31st March not having been credited to the Treasury during the year.
60	Kumarkhali ...	27	5,510	5,537	23	5,387	5,410	98·1	3	83	86	1·5	41	
61	Meherpur ...	13	3,005	3,018	13	2,972	2,985	99·3	...	28	28	·9	5	
62	Birnagar ...	127	3,095	3,222	117	2,895	3,012	97·3	5	49	54	1·7	156	
63	Chakdah ...	17	4,023	4,040	14	3,855	3,869	96·1	3	58	61	1·5	110	
64	Berhampore ...	2,500	55,876	58,376	1,764	48,559	50,323	90·06	317	2,028	2,345	4·1	5,708	
65	Murshidabad...	386	12,227	12,613	309	11,849	12,158**	99·4	63	250	313	2·5	142	** Difference with Form II is due to the collection of 31st March remitted to Treasury in April 1906.
66	Azimganj ...	119	18,812	18,931	77	17,569	17,646	93·8	18	574	592	3·1	693	
67	Jangipur ...	410	11,531	11,941	410	10,722	11,132	96·5	...	183	183	1·5	626	
68	Kandi ...	...	8,561	8,561	...	8,472	8,472	98·9	...	89	89	1·3	...	
69	Jessore ...	30	19,166	19,196	24	19,005	19,029	99·2	4	147	151	·78	16	
70	Kotchandpur	4	6,370	6,374	4	6,279	6,283	98·6	...	78	78	1·2	13	
71	Maheshpur ...	3	2,402	2,405	3	2,376	2,379	99·01	...	25	25	1·04	1	
72	Khulna ...	22	13,779	13,801	22	13,725	13,747	99·7	...	52	52	·37	2	
73	Satkhira ...	289	6,926	7,215	165	6,434	6,599	95·2	43	105	148	2·1	463	
74	Debhatta ...	112	2,073	2,185	98	1,822	1,920	92·6	7	29	36	1·7	229	
	Divisional Total	24,708	8,76,898	9,01,606	15,165	8,33,950	8,49,115	96·8	5,139	15,538	20,677	2·3	31,814	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Patna	10,253	1,41,180	1,51,433	5,364	1,30,320	(*a*)1,35,684	96·1	1,109	3,363	4,471	3·1	11,278	(*a*) *Add*—Penalty Rs. 120.
76	Barh ...	(*b*)178	7,823	8,001	61	7,392	(*k*)7,453	95·2	15	133	148	1·8	400	(*b*) The difference of Re. 1 is due to the omission of fractions.
77	Bihar ...	(*j*)4,375	25,190	29,565	1,952	22,647	(*c*)24,599	97·6	972	412	1,384	5·4	3,582	(*c*) Excludes Rs. 823 on account of miscellaneous receipts and penalties of Rs. 244 realized on 31st March 1905, and credited on 1st April 1905. (*j*) Includes Rs. 2,215 subsequently discovered on adjustment of amount and added to Rs. 2,060 last balance shown. (*k*) *Add*—Penalty Rs. 60.
78	Dinapore ...	1,919	19,777	21,696	1,199	18,048	(*d*)19,247	97·3	155	673	828	4·1	1,621	(*d*) Excludes Rs. 32 realized on account of penalty, but includes Rs. 121 collected on 31st March 1906, and credited in April 1906.
79	Gaya ...	1,987	84,829	86,816	...	82,462	(*e*)82,462	97·2	456	178	634	·7	3,720	(*e*) Excludes Rs. 716 on account of miscellaneous receipts and penalties.
80	Tikari ...	105	6,145	6,250	90	6,046	(*f*)6,136	91·9	16	23	39	·6	75	(*f*) Excludes Rs. 58 on account of penalty.
81	Daudnagar ...	547	3,876	4,423	536	3,836	(*g*)4,372	112·2	11	28	39	·1	12	(*g*) Excludes Rs. 34 on account of penalty.
82	Arrah ...	(*h*)8,840	45,270	54,110	4,474	37,841	(*i*)42,315	93·4	1,575	1,743	3,318	7·3	8,477	(*h*) Rs. 77 was entered twice in remission during the year 1904-05 which was detected at the time of last audit. (*i*) Includes Rs. 1,324 realized on 31st March 1906, but remitted into Treasury in April 1906, and excludes Rs. 2,210 realized on 31st March 1905, but remitted into Treasury in April 1905, and Rs. 1,008 on account of penalty and Rs. 6 realized in excess under head Taxes on animals and vehicles.
83	Jagadishpur ...	...	5,404	5,404	...	5,346	5,346	98·9	...	58	58	1·07	...	
84	Buxar ...	372	8,834	9,206	365	7,951	8,316	94·1	7	145	152	1·7	738	Includes Rs. 258 collected on 31st March 1906, but remitted into Treasury in April 1906, and excludes Rs. 42 on account of penalty and Rs. 187 realized on 31st March 1905, but credited in April 1905. The difference of Re. 11 is due to treatment of fractions.
85	Dumraon ...	65	8,048	8,113	60	7,715	7,775	96·6	4	42	46	·58	292	Excludes Rs. 442 collected in March 1905 and credited in April 1905, and excludes Rs. 739 collected in March 1906 and taken into Treasury in April 1906.
86	Bhabhua ...	...	2,521	2,521	...	2,509	2,509	99·5	...	10	10	·39	2	Excludes Rs. 40 realized on 31st March 1905, but credited in April 1905, and Rs. 10 on account of penalty, and excludes Rs. 44 realized on 31st March 1906, but credited in April 1906.
87	Sasaram ...	174	7,684	7,858	144	7,517	7,661	99·6	30	102	132	1·7	65	Excludes Rs. 191 realized in 1904-05, but credited into the Treasury in 1905-06 and Rs. 114 on account of penalty, and excludes Rs. 34 realized in March 1906, but paid into Treasury in April 1906.
88	Chapra ...	4,715	37,065	41,780	3,717	33,478	37,195	100·3	491	438	929	2·5	3,656	Excludes Rs. 1,121 on account of miscellaneous receipts and penalties.
89	Revelganj ...	1,520	7,881	9,401	716	7,452	8,168	103·6	22	50	72	·9	1,161	Excludes Rs. 33 on accoun of miscellaneous receipts and penalties.
90	Siwan ...	203	8,452	8,655	194	8,134	8,328	98·5	9	75	84	·9	243	Excludes Rs. 57 on account of miscellaneous receipt and penalties.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
91	Motihari ...	...	9,910	9,910	...	9,775	9,775	98·6	...	65	65	·6	70	*Deduct*—Amount collected but not credited during the year ... 748 *Add*—Amount collected in 1904-05 but credited in 1905-06 ... ... 275 Penalties 8
92	Bettiah ...	31	18,639	18,670	20	18,330	18,350	98·4	11	283	294	1·5	26	Excludes Rs. 6 realized, but not credited during the year, and Rs. 206 on account of penalties.
93	Muzaffarpur ...	3,158	65,074	68,232	2,035	56,235	58,270	89·5	564	3,634	4,198	6·4	5,764	Rs. *Add*—Penalties ... 30
94	Hajipur ...	215	10,229	10,444	172	9,461	9,633	94·1	43	116	159	1·5	652	Ditto ... 125
95	Lalganj ...		5,836	5,837	1	5,592	5,593	95·8	...	157	157	2·6	87	*Add*—Rs. 41 collected in 1904-05, and remitted into Treasury in 1905-06. Rs. 34 on account of penalty. *Deduct*—Rs. 678 realized on 29th March 1906 and 31st March 1906, but not remitted during the year.
96	Sitamarhi ...	...	9,360	9,360	...	9,213	9,213	98·4	...	147	147	1·5	...	*Add*—Rs. 40 realized in 1904-05, but credited in 1905-06. Rs. 72 penalties. *Deduct*—Rs. 121 realized in 1905-06, but credited in 1906-07. The difference of one rupee is due to treatment of fractions.
97	Darbhanga ...	1,767	47,080	48,847	1,426	42,272	43,698	92·3	344	934	1,278	2·7	3,871	Excludes Rs. 262 on account of penalties and includes Rs. 23 collected on the last day of the year and remitted into Treasury on 1st April of the next year.
98	Madhubani ...	(*b*)36	7,751	7,787	36	7,691	7,727	(*a*)99·6	...	60	60	·7	...	(*a*) *Add*—Penalty Rs. 23. (*b*) Includes Rs. 30 subsequently discovered on adjustment of account and added to Rs. 6, last balance shown.
99	Rosera ...	...	4,163	4,163	...	4,116	4,116	98·8	...	47	47	1·1	...	Includes Rs. 11 collected in 1905-06, but credited in April 1906, and excludes Rs. 55 on account of penalty and Rs. 35 collected in 1904-05, but credited in 1905-06.
100	Samastipur ...	124	6,226	6,350	60	5,731	5,791	93·0	64	352	416	6·6	143	Includes Rs. 124 realized on 31st March 1906, but not credited during the year 1905-06, and excludes Rs. 37 realized in 1904-05 and accounted for 1905-06, and Rs. 32 on account of penalties.
	Divisional Total ...	40,585	6,04,247	6,44,832	22,622	5,57,110	5,79,732	95·9	5,892	13,273	19,165	3·2	45,935	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Bhagalpur Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
101	Monghyr ...	5,741	47,793	53,534	1,480	38,648	40,128	83·9	2,011	5,400	7,411	15·5	5,995	
102	Jamalpur ...	(*a*)2,755	25,747	28,503	1,914	23,430	25,344	98·4	141	315	456	1·7	2,703	(*a*) Difference of Rs. 85 from last year's figures was due to a mistake detected after submission of the appendix.
103	Bhagalpur ...	(*b*)30,270	99,586	1,29,856	6,983	91,482	(*f*)98,465	98·8	12,587	4,776	17,343	22·6	14,048	(*b*) Difference of Rs. 170 from last year's figures was due to a mistake detected after submission of the appendix.
104	Colgong ...	342	4,427	4,769	244	4,115	4,359	98·4	90	175	265	5·9	145	
105	Purnea ...	156	23,403	23,559	77	22,657	22,734	97·1	40	458	498	2·1	327	
106	Kishanganj ...	(*c*)90	8,610	8,700	89	8,345	8,434	97·9	1	226	227	2·6	39	(*c*) Difference of Rs. 54 due to collection made on 31st March being credited in April 1905.
107	Katihar ...	...	...	...	...	...	...	...	...	...	...	...	...	
108	Darjeeling ...	(*d*)224	1,40,988	1,41,212	175	1,36,008	(*i*)1,36,183	96·5	7	2,651	2,658	1·8	2,371	
109	Kurseong ...	...	18,691	18,691	...	17,997	17,997	96·3	...	662	662	3·5	32	
110	Deoghur ...	...	11,411	11,411	...	11,386	(*g*)11,386	99·7	...	25	25	·2	...	
111	Sahibganj ...	4,798	17,756	22,554	3,129	15,980	(*h*)19,109	107·6	...	106	106	·59	3,339	
112	Dumka ...	(*e*)1	6,876	6,877	1	6,863	6,864	99·8	...	12	12	·2	1	(*d*) Difference of Re. 1 from last year's figures was due to omission of fractions of a rupee in the last year's account.
														(*e*) Ditto ditto.
	Divisional Total	44,378	4,05,288	4,49,666	14,092	3,76,911	3,91,003	96·4	14,857	14,806	29,663	7·3	29,000	(*f*) Difference of Rs. 245 due to collection made on 31st March being credited in April 1906.
														(*g*) Difference of Re. 1 is due to the inclusion of fractions of a rupee in this, but excluded from Statement II.
														(*h*) Difference of Rs. 51 due to inclusion of Rs. 47 collected in March, but credited in April 1905, and exclusion of Rs. 98 collected in March, but credited in April 1906.
														(*i*) Difference of Rs. 5,351 due to the exclusion of Rs. 5,988 collected on account of electric light, private works, and inclusion of Rs. 637 on account of house-tax refunded, but omitted in Statement II.
	Orissa Division.													Rs.
113	Cuttack ...	...	53,337	53,337	...	52,125	52,125	97·22	...	718	718	1·34	494	Penalty 145
114	Jajpur ...	203	5,282	5,485	102	5,076	**5,178	98·03	43	100	143	2·6	164*	*Outstanding balance as per this statement 164
														Deduct—Collections made on 31st March 1906, but credited on April 1906 ... 21
														Actual balance as per statement L ... 145
115	Kendrapara ...	17	8,242	8,259	17	8,187	8,204	99·5	...	38	38	·5	17	Total collections as per column 8 ... 8,204
														Add penalties as per column 5 (13) of Form II 115
116	Balasore ...	447	15,472	15,919	442	13,964	14,406	93·2	5	521	526	3·3	987	Total receipts as shown in column 5(14) of Form II 8,319
117	Puri ...	1,726	31,498	33,224	1,381	29,572	30,953	98·2	275	190	465	1·4	1,806	Percentage of total collection on total demand is ... ... 93·1
118	Sambalpur ...	172	3,053	3,225	51	2,740	2,791	91·4	74	6	80	2·6	354	
	Divisional Total	2,565	1,16,884	1,19,449	1,993	1,11,664	1,13,657	97·23	397	1,573	1,970	1·6	3,822	

	Rs.
** Total tax realized	4,960
Cart registration fees	218
Total ...	5,178
Warrant fee ...	102
Total as per Form No. II	5,280

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Chota Nagpur Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
119	Hazaribagh ...	61	11,972	12,033	42	11,810	11,852	98·9	15	123	138	1·1	43	
120	Chatra ...	41	3,688	3,729	19	3,608	3,627	98·3	16	61	77	2·0	25	
121	Giridih ...	405	4,301	4,706	332	3,755	4,087	95·0	56	230	286	6·5	333	
122	Ranchi ...	1,834	25,357	27,191	249	23,493	* 23,742	93·6	11	450	461	1·9	2,988	
123	Lohardaga ...	288	2,366	2,654	254	2,193	† 2,447	103·5	34	85	119	5·9	88	
124	Daltonganj ...	81	8,491	8,572	81	8,323	‡8,404	99·09	...	40	40	·47	128	
125	Purulia ...	1,892	20,979	22,871	662	19,460	§20,122	95·91	928	368	1,296	6·17	1,453	
126	Jhalda ...	184	2,138	2,322	155	1,999	2,154	100·74	10	11	21	·9	147	
127	Raghunathpur	171	1,826	1,997	124	1,684	‖1,808	93·5	33	26	64	3·5	125	
128	Chaibassa ...	643	9,144	9,787	244	8,090	¶8,334	91·1	33	80	113	1·2	1,340	¶ This does not include Rs. 38 shown in columns 5—13 of Form II on account of penalties —*vide* Government letter No. 42T.—M., dated 4th May 1903.
	Divisional Total	5,600	90,262	95,862	2,162	84,415	86,577	95·9	1,141	1,474	2,615	2·9	6,670	
	Grand Total	2,01,977	31,27,141	33,29,118	93,683	29,22,933	30,16,616	96·46	53,728	79,330	1,33,558	4·27	1,78,944	

	* Ranchi.	† Lohardaga.	‡ Daltonganj.	§ Purulia.	‖ Raghunathpur.
	Rs.	Rs.	Rs.	Rs.	Rs.
Collected during the year, as shown in column 8	23,742	2,447	8,404	20,122	1,808
Add—					
Amount collected in 1903-04, but were credited in the Treasury in 1905-06 ...	145	123	...	19	238
Taxon professions and trades	...	...	...	...	27
Total ...	23,887	2,570	8,404	20,141	2,073
Deduct—					
Amount collected, but not credited in the Treasury in 1905-06 ...	84	84	...	116	54
Balance ...	23,803	2,486	8,404	20,025	2,019
Add—Penalties realized during the year	187	20	76	325	15
Total ...	23,990	2,506	8,480	20,35	2,034

APPENDIX E.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	237	...	...	4,853	...	...	...	4,853	240	...	180	...	...	900	...	900	1,320
2	Kalna	...	...	...	...	...	...	...	...	(b)115	...	...	...	...	(c)203	...	203	318
3	Katwa	...	...	...	...	...	...	...	...	...	108	...	60	75	105	60	240	408
4	Jamnat	...	...	...	...	...	...	...	...	...	120	...	...	...	...	...	...	120
5	Raniganj	...	*48	...	...	...	...	...	48	...	144	...	...	72	330	36	438	582
6	Asansol	...	...	...	...	...	...	...	...	...	97	...	...	...	563	...	563	660
7	Suri	...	...	...	...	...	...	...	...	60	...	109	120	...	114	...	114	403
8	Bankura	...	...	...	...	...	...	...	...	22	...	84	...	374	121	...	495	609
9	Vishnupur	...	...	...	...	...	...	...	...	132	192	...	...	263	187	84	514	836
10	Sonamukhi	...	...	...	...	...	...	...	...	...	324	...	...	161	168	...	329	653
11	Midnapore	...	...	..	...	782	...	...	782	60	...	...	...	277	550	215	1,042	1,102
12	Tamluk	...	...	...	...	...	...	...	...	30	24	...	48	84	126	120	330	432
13	Ghatal	...	...	...	...	...	...	...	...	...	456	...	...	84	256	72	412	868
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	204	...	...	...	264	42	306	670
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	...	...	96	...	...	235	72	307	403
16	Khirpai	...	...	...	...	...	...	...	...	...	...	96	...	...	132	...	132	228
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	...	...	(k)120	...	154	321	205	680	800
19	Serampore	...	...	...	...	...	...	...	...	94	...	(l)120	(m) 732	202	473	277	952	1,898
20	Uttarpara	...	...	...	...	...	...	...	...	72	...	180	...	77	87	..	164	416
21	Baidyabati	...	...	...	...	...	...	...	...	183	...	...	...	210	153	85	448	636
22	Bhadreswar ...	...	...	...	...	...	...	...	...	44	360	...	...	...	330	58	388	794
23	Kotrung	...	...	...	...	...	...	...	...	...	...	(n)131	...	103	...	...	103	230
24	Ransbaria	...	...	...	...	...	...	...	...	...	...	...	...	...	185	15	200	206
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	117	177	170	404	535
26	Howrah	291	...	...	...	...	...	...	...	330	136	110	...	352	2,016	771	3,139	3,715
27	Bally	60	...	...	...	...	...	...	...	276	741	480	156	48	244	216	508	2,161
28	Uluberia	20	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3	3
	Divisional Total ...	608	48	...	4,853	782	...	...	5,683	1,657	3,050	1,706	1,164	2,713	8,391	2,498	13,542	21,119
	Presidency Division.																	
29	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	75	...	...	...	262	1,140	408	1,810	1,825
30	Maniktala ...	84	...	...	...	...	...	...	...	36	300	...	...	192	456	324	972	1,308
31	Baranagore ...	79	...	...	...	...	...	...	...	...	...	...	...	252	233	246	731	731
32	Kamarhati ...	33	...	...	...	...	...	...	...	...	...	...	...	177	12	109	298	298
33	South Suburban ...	35	...	...	...	...	...	...	...	12	144	...	...	...	453	...	453	609
34	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	60	...	...	242	...	242	292
35	Garden Reach ...	48	...	...	...	...	...	...	...	36	...	...	...	...	516	...	516	552
36	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	56	124	72	252	252
37	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	...	150	150
38	Jainagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	191	...	191	191
39	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	270	...	270	270
40	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	...	...	36	168	...	204	204
41	South Barrackpore...	18	...	...	...	...	...	...	...	...	...	...	...	...	186	...	186	186
42	Panihati ..	20	...	...	...	...	...	...	...	...	...	...	...	156	147	72	375	375
43	Tittaghar .	36	...	...	...	...	...	...	...	...	...	...	...	...	386	...	386	396
44	North Barrackpore...	24	...	...	...	...	...	...	...	132	...	120	...	...	341	36	377	629
45	Garulia ...	12	...	...	...	...	...	...	...	114	...	...	...	...	132	...	132	246
46	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	120	348	348
47	Naihati ...	28	...	...	...	...	...	...	...	6	...	...	...	...	303	...	303	309
48	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	108	36	144	144
49	Bhatpara ...	42	...	...	...	...	...	...	...	84	...	...	...	...	252	112	364	448
50	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	...	120	120
51	Basirhat ...	...	...	...	...	...	...	...	...	24	...	...	...	108	192	144	444	468
52	Baduria ..	...	...	...	...	...	...	...	...	...	...	...	...	...	228	36	264	264
53	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	60	174	174
54	Budge-Budge ...	32	...	...	...	...	...	...	...	48	160	240	...	...	356	126	482	930

(a) Represents rents and taxes on the school-house and cost
(b) Paid to two Sanskrit *tóls*.
(c) Paid to Primary Schools as stipends and rewards.
(d) Paid as house-rent to two Municipal aided *pathsalas*, in
(e) Excludes Rs. 40 paid to Kulna Mayo Library.
This is on account of contribution to Hari Sava *Tol*.
(f) Excludes expenditure for Collegiate School and Law
(g) Paid to Midnapore Public Library.
(h) Excludes contributions for Library.
(i) Excludes Rs. 12 for Libraries.
(j) Excludes Rs. 50 paid as contribution to Hooghly Bar
(k) For Primary Classes.
(l) Includes Rs. 48 for Primary Classes.
(m) Includes Rs. 240 for Primary Classes.
(n) Includes Rs. 71 for Primary Classes of Bhadrakali Middle
(o) Besides Rs. 200 were paid to European Schools.
(p) Excludes Rs. 175 for Libraries.

DIX E.

Municipalities in Bengal during the year 1905-1906.

Scholarships held in				Miscellaneous.											
				Buildings and furniture.			Payments to abolished schools.		Examination, prizes and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	(a)837	...	837	...	...	100	...	143	...	1,080	7,490	1,137	1·7
...	...	...	...	...	(d)27	27	...	...	...	...	...	...	(e)27	345	230	2·1
...	...	...	...	...	20	20	...	...	...	...	...	...	20	428	260	3·5
...	...	...	...	...	...	...	...	...	...	140	...	...	140	260	140	3·7
...	...	...	...	...	...	...	...	...	...	157	...	...	157	787	595	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	660	563	3·6
...	...	...	...	...	...	...	...	...	...	50	...	153	203	606	317	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	601	495	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	838	514	6·2
...	...	...	...	...	51	51	...	...	...	...	...	...	51	704	380	7·1
...	...	...	...	97	19	116	...	...	...	...	...	(g)48	164	(f)2,048	1,109	2·3
...	...	...	...	50	...	50	...	...	...	...	...	...	50	482	330	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	868	412	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(h)570	306	7·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	403	307	10·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(i)228	132	4·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	5·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(j)800	680	1·6
...	...	...	...	...	...	...	...	...	...	50	...	...	50	1,948	1,002	2·3
...	...	...	...	...	...	...	...	36	...	...	...	...	36	452	200	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	630	448	2·6
...	...	...	...	...	...	...	...	...	...	15	...	...	15	807	403	3·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	234	103	1·5
...	...	...	...	...	...	...	19	...	...	...	...	...	19	219	200	3·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	536	404	9·3
...	58	341	399	...	76	76	...	61	...	50	...	...	187	(o)4,592	3,617	1·3
36	...	...	36	...	10	10	...	...	...	237	...	...	247	(p)2,504	851	4·3
...	...	...	...	...	...	...	...	...	...	108	...	...	108	131	131	3·6
36	58	341	435	984	203	1,187	19	97	100	807	143	201	2,551	30,399	15,494	2·3
...	...	138	138	...	83	83	...	...	...	...	...	...	83	2,196	2,043	1·9
...	...	...	...	...	...	...	...	...	...	10	...	...	10	1,402	1,036	2·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	810*	810	3·3
...	...	...	...	...	...	...	...	...	...	...	...	30	30	360*	360	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	644	488	2·4
...	...	...	...	...	32	32	...	36	...	...	...	...	68	380†	330	4·7
...	...	...	...	100	...	100	...	...	...	...	...	...	100	700	564	1·9
...	...	...	...	...	...	...	...	18	...	...	...	...	18	270	270	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	150	3·2
...	...	120	120	...	...	...	...	9	...	...	...	...	9	320	200	3·8
...	...	...	...	...	...	...	...	...	...	3	...	...	3	300	300	3·2
...	...	...	...	...	...	...	...	...	...	21	...	...	21	240	240	5·3
...	...	...	...	...	2	2	...	...	...	...	...	...	2	206‡	206	2·2
...	...	...	...	...	45	45	...	...	...	...	...	...	45	440	440	5·5
...	...	...	...	...	18	18	...	...	...	...	...	...	18	440	440	3·08
...	...	...	...	...	4	4	...	...	...	...	41	...	45	698	405	4·8
...	...	...	...	...	1	1	...	...	...	...	...	...	1	259	145	2·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	348	348	2·9
...	...	...	...	...	24	24	...	...	...	...	...	...	24	361	355	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	164	164	2·4
...	...	65	65	...	44	44	...	...	...	...	...	...	44	599	450	2·02
...	...	...	...	...	2	2	...	...	...	...	...	...	2	122	122	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	468	444	6·3
...	...	...	...	...	...	...	...	19	...	...	...	...	19	283	283	5·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	7·2
...	...	...	...	...	...	...	...	15	...	...	...	...	15	977	529	3·2

of furniture.

addition to their stipends and rewards.

Department.

Library.

English School.

* The difference of Rs. 88 and Rs. 48 with Form III is due to thei exclusion from this statement as they were paid for book binding and contribution to libraries.
† The difference of Rs. 4 with Form III is due to excess drawn and subsequently refunded.
‡ The difference of Rs. 2 with Form III is due to the exclusion therefrom of the amount in question spent on building.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances and contingencies of inspecting pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55	Krishnagar ...	...	...	...	...	...	...	...	...	72	...	...	...	276	255	270	801	873
56	Santipur ...	...	...	...	7,138	...	...	...	7,138	...	...	120	180	48	631	152	831	1,131
57	Ranaghat ...	...	...	...	...	...	...	...	...	...	...	...	...	86	138	120	344	344
58	Nadia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	96	300	300
59	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	156	60	216	216
60	Kumarkhali ...	...	...	...	...	...	...	...	...	...	...	...	...	60	60	60	180	180
61	Meherpur ...	...	...	...	...	...	...	...	...	...	...	...	..	96	24	49	169	169
62	Birnagar ...	...	24	...	...	...	...	...	24	...	...	...	...	1	...	...	1	1
63	Chakdah ...	...	...	...	...	...	...	...	...	26	...	...	...	72	120	24	216	242
64	Berhampore ...	...	...	...	...	...	...	...	...	...	...	...	...	90	438	...	528	528
65	Murshidabad ...	...	...	...	...	...	...	...	...	132	...	...	...	48	326	93	467	599
66	Azimganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	307	36	343	343
67	Jangipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	200	150	350	350
68	Kandi ...	...	...	...	...	...	...	...	...	30	...	...	...	140	209	36	385	415
69	Jessore ...	...	...	...	...	...	...	...	...	...	...	...	...	...	210	116	326	326
70	Kotchandpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	184	52	236	236
71	Maheshpur ...	...	...	...	...	...	...	...	...	52	...	...	...	...	36	30	66	118
72	Khulna ...	...	...	...	...	...	...	665	665	...	...	...	...	...	373	22	395	395
73	Satkhira ...	...	...	...	...	...	...	...	...	...	...	...	...	84	131	24	239	239
74	Debhata ...	...	...	...	...	...	...	...	...	...	...	48	24	48	16	24	88	160
	Divisional Total ...	722	24	...	7,138	...	...	665	7,827	819	604	578	204	2,288	11,066	[3,315	16,669	18,874
	Patna Division.																	
75	Patna	672	...	...	...	...	...	...	...	...	300	...	...	646	1,762	65	2,473	2,773
76	Barh	...	...	...	...	...	...	...	...	...	...	...	...	120	122	...	242	242
77	Bihar	236	...	275	...	...	...	...	275	...	...	...	...	128	509	...	637	637
78	Dinapore	...	...	...	...	...	...	...	...	...	...	...	...	...	411	...	411	411
79	Gaya	216	...	...	...	...	...	...	...	...	...	240	...	461	953	...	1,414	1,654
80	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	96	135	...	231	231
81	Daudnagar ...	...	...	...	...	...	...	...	...	...	...	240	...	...	122	...	122	362
82	Arrah	...	...	...	...	...	...	...	...	...	...	...	...	640	231	...	871	871
83	Jagadispur	...	180	...	...	...	...	241	421	...	...	...	...	...	...	...	...	...
84	Buxar	...	...	...	...	...	...	...	...	141	...	...	...	123	24	...	147	288
85	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	100	227	...	327	327
86	Bhabhua	...	...	...	...	...	...	...	...	...	...	48	...	108	...	...	108	156
87	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	300	148	...	448	448
88	Chapra	311	...	...	...	...	797	...	797	...	...	...	...	499	846	156	1,500	1,500
89	Revelganj	80	...	...	...	...	...	...	...	120	...	...	...	...	361	...	361	481
90	Siwan	91	...	...	...	...	...	...	...	...	...	...	...	...	221	60	281	281
91	Motihari	...	...	...	...	732	...	...	732	60	...	...	...	...	396	...	396	456
92	Bettiah	...	...	...	...	...	...	...	...	50	...	...	...	...	391	258	649	699
93	Muzaffarpur ...	240	...	...	...	...	...	...	...	...	...	303	...	261	454	...	715	1,018
94	Hajipur	...	...	...	...	...	...	...	...	30	165	...	...	166	208	...	374	569
95	Lalganj	...	...	...	...	...	...	...	...	...	...	...	120	130	128	...	258	378
96	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	287	...	287	287
97	Darbhanga ...	20	...	...	...	...	...	...	...	...	...	...	...	431	999	...	1,430	1,430
98	Madhubani ...	...	...	...	...	...	...	...	...	...	120	...	60	143	291	...	434	614
99	Roserha	...	...	...	...	...	...	...	...	...	...	...	...	208	66	36	310	310
100	Samastipur ...	...	...	...	...	1,411	...	...	1,411	...	...	...	...	...	217	...	217	217
	Divisional Total ...	1,866	180	...	275	2,143	797	241	3,636	401	585	831	180	4,560	9,508	575	14,643	16,640
	Bhagalpur Division.																	
101	Monghyr	...	...	...	...	...	...	...	...	...	...	...	240	722	390	131	1,243	1,483
102	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	320	124	72	516	516
103	Bhagalpur	239	...	...	...	...	...	...	...	...	...	...	200	965	665	261	1,891	2,091
104	Colgong	...	...	...	...	...	...	104	104	...	...	240	...	...	...	...	...	240
105	Purnea	...	...	...	...	...	...	...	...	...	...	36	...	259	137	99	495	531
106	Kishanganj	...	...	...	...	...	...	...	...	...	...	...	...	59	58	49	166	166
107	Katihar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
108	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	1,200	...	1,200	1,200
109	Kurseong	...	...	...	...	...	...	...	...	...	...	120	...	...	411	...	411	531
110	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	210	96	306	606
111	Sahibganj	...	...	...	...	...	...	...	...	...	600	...	...	...	108	79	187	787
112	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	105	36	141	141
	Divisional Total ...	339	...	...	...	...	...	104	104	...	900	396	440	2,325	3,408	823	6,556	8,292

* Excludes Rs. 351 paid to
† ,, Rs. 11 paid to
Rupees 36 was given to

DIX E.

Municipalities in Bengal during the year 1905-1906—continued.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure onprimary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	R .	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	7	...	20	...	...	27	900	838	2·9
...	...	...	...	...	...	...	...	...	...	...	...	14	14	8,283	845	2·3
...	...	...	...	...	...	..	...	...	...	...	...	...	...	344*	344	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	300	3·3
...	...	...	...	...	81	81	...	...	...	...	...	...	81	297	297	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	180	180	4·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	169†	169	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	121‡	97	2·9
...	...	...	...	...	6	6	...	...	...	96	...	...	96	248	222	5·8
...	...	...	...	...	48	48	...	24	...	...	...	...	6	600	600	2·3
...	...	...	...	15	274	289	...	27	...	...	...	...	72	915	768	5·3
...	...	...	...	...	147	147	...	...	...	...	...	...	316	490	490	3·3
...	...	...	...	...	36	36	...	...	...	...	...	22	147	408	408	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	58	415	385	5·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	326§	326	2·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	236	236	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	118	66	2·3
...	...	...	...	...	4,056	4,056	...	...	...	50	...	24	4,130	5,190‖	5,190	48·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	239	239	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	160	88	4·2
...	...	323	323	115	4,903	5,018	...	155	...	200	41	90	5,504	33,250	23,404	3·7
...	57	139	196	...	38	38	...	26	(a)418	150	...	86	718	4,359	3,445	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	242	242	3·5
...	...	...	...	21	...	21	...	...	...	...	...	...	21	1,169	873	3·3
...	...	...	...	...	...	...	...	...	(b)500	...	...	10	510	921	421	2·2
...	...	...	...	...	...	...	...	...	...	216	...	...	216	2,086	1,846	2·5
...	...	...	...	...	6	6	...	...	...	12	...	1	19	250	250	3·7
...	...	...	...	37	...	37	...	...	...	...	...	...	37	399	122	2·5
...	...	...	...	...	127	127	...	...	...	...	...	2	129	1,000	1,000	3·2
...	...	...	...	...	...	...	...	...	...	...	...	19	19	440	260	4·6
...	...	...	...	...	...	...	...	...	...	124	...	...	124	412	271	3·6
...	...	...	...	...	...	...	...	...	...	...	...	81	81	408	408	5·6
...	...	...	...	...	...	...	...	...	...	19	...	...	19	175	127	2·7
...	...	...	...	...	...	...	...	...	...	31	...	...	31	479	479	3·4
...	...	...	...	69	...	69	...	...	...	60	...	105	234	2,842	1,976	3·4
...	...	...	...	...	...	...	...	...	...	10	...	...	10	571	451	4·6
...	...	...	...	30	30	...	...	...	...	164	...	...	194	566	566	4·5
...	...	...	...	118	...	118	...	...	...	35	10	18	181	1,369	449	3·0
...	...	...	...	...	...	...	...	...	...	13	...	34	47	746	696	3·7
...	...	...	...	...	...	...	...	...	...	...	...	38	38	1,296	993	1·4
...	...	...	...	...	...	...	...	...	...	...	...	30	30	599	404	2·6
...	...	...	...	...	13	13	...	...	...	...	...	60	73	451	351	5·6
...	...	...	...	...	...	...	...	...	...	...	...	40	40	327	327	2·3
...	...	...	...	...	...	...	...	...	...	244	...	...	244	1,694	1,694	3·1
...	...	...	...	...	...	...	...	...	...	165	...	5	170	784	604	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	310	310	6·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,628	217	3·0
...	57	139	196	245	214	459	...	26	918	1,243	10	529	3,185	25,523	18,762	3·3
...	...	...	...	...	31	31	...	124	...	...	...	...	155	1,638*	1,398	3·6
...	...	...	...	...	23	23	...	27	...	20	...	...	70	586	586	3·0
...	...	...	...	...	...	...	...	58	...	48	...	8	114	2,444†	2,244	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	344	104	2·1
...	...	...	...	...	107	107	...	18	...	...	...	...	125	656‡	620	3·1
...	...	...	...	...	98	98	...	...	...	...	...	...	98	264	264	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	180	...	...	180	1,380	1,380	1·2
...	...	...	...	...	15	15	...	...	...	...	...	8	23	554	434	3·9
...	...	...	...	...	...	...	...	...	...	54	...	...	54	660	360	4·1
...	...	...	...	...	318	318	...	...	...	...	...	...	318	1,105	505	3·0
...	...	...	...	...	205	205	...	...	...	...	...	...	205	346	346	5·5
...	...	...	...	...	797	797	...	227	...	362	...	16	1,342	9,977	8,241	2·5

* Besides this Rs. 24 was paid to the Ranaghat Public library.
† Besides this Rs. 24 was paid to the Public library.
‡ The difference of Re. 1 with Form III not explained.
§ Besides this Rs. 250 paid to libraries have been excluded from this statement.
‖ Excludes Rs. 12 shown in Form III paid to a library.

(*a*) Grant to Libraries.

(*b*) The sum of Rs. 11 in Form III is simply a paper transaction. The amount was drawn for payment to a Guru who did not turn up for some time, hence it was refunded. It was drawn for the 2nd time and paid to him.

the Diamond Jubilee College.
maktabs.
the Primary Department of a Middle English School.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts colleges.	High schools (including schools managed by Joint-Committees).	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
113	Cuttack	...	...	...	...	...	...	544	544	...	...	...	...	60	772	...	832	832
114	Jajpur	68	...	...	...	...	...	...	...	24	200	55	...	90	130	...	220	499
115	Kendrapara ...	160	...	...	...	...	...	...	...	...	250	...	...	82	180	...	262	512
116	Balasore	180	...	...	...	...	...	...	...	...	..	...	...	105	399	77	581	581
117	Puri	171	...	...	...	...	...	...	...	...	...	...	...	202	564	168	934	934
118	Sambalpur	...	...	...	...	...	556	726	1,282	...	...	...	...	227	...	...	227	227
	Divisional Total ...	579	...	...	...	...	556	1,270	1,826	24	450	55	...	766	2,045	245	3,056	3,585
	Chota Nagpur Division.																	
119	Hazaribagh ...	...	...	...	...	...	75	...	75	...	...	...	48	132	126	...	258	306
120	Chatra ...	...	...	...	...	...	...	232	232	...	...	...	...	...	...	...	...	...
121	Giridih ...	...	...	...	...	...	...	...	...	...	...	...	...	131	69	24	224	224
122	Ranchi ...	...	...	...	...	...	...	...	...	30	...	...	...	238	222	50	510	540
123	Lonardaga ...	...	...	...	...	...	...	...	...	...	...	...	...	44	...	66	110	110
124	Daltonganj ...	...	...	...	...	...	...	...	...	...	...	...	...	135	64	31	230	230
125	Purulia ...	...	...	...	...	...	...	...	...	...	...	...	...	108	442	84	634	634
126	Jhalda ...	...	...	...	...	...	...	...	...	24	...	101	...	...	72	28	100	225
127	Raghunathpur ...	...	...	...	...	...	...	...	...	...	...	...	...	144	...	35	179	179
128	Chaibassa ...	...	...	...	...	...	...	...	...	...	...	...	...	182	60	60	302	302
	Divisional Total ...	...	...	...	...	...	75	232	307	54	...	101	48	1,114	1,055	378	2,547	2,750
	Grand Total ...	4,014	252	...	12,266	2,925	1,428	2,512	19,383	2,955	5,589	3,667	2,036	13,766	35,413	7,834	57,013	71,260

DIX E.

Municipalities in Bengal during the year 1905-1906—concluded.

Scholarships held in				Miscellaneous.											
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.				
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	27	...	...	...	39	66	1,442	1,442	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	567	288	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	672	422	4·5
...	...	...	...	...	...	...	...	...	...	54	...	2	56	817	817	4·3
...	...	...	...	...	30	30	...	...	...	15	...	...	45	1,150	1,150	4·03
...	...	...	...	38	47	85	...	...	...	...	...	...	85	1,594	1,000	1·8
...	...	...	...	38	77	115	...	27	...	69		41	252	6,242	5,119	3·68
...	...	...	...	...	...	...	...	...	8	...	2	9	19	400	267	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	232	5·1
...	...	...	...	...	18	18	...	...	...	...	...	...	18	242	242	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	540	510	1·3
...	...	...	...	...	58	58	...	...	...	...	...	...	58	168	168	3·1
...	...	...	...	...	29	29	...	...	...	...	...	...	29	259	259	2·92
...	...	...	...	...	...	...	...	...	...	...	...	...	...	634	634	3·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	225	100	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	179	179	5·1
...	...	...	...	...	16*	16	...	...	...	...	...	...	16	318	318*	3·2*
...	...	...	...	...	121	121	...	...	8	...	2	9	140	3,197	2,909	3·35
36	115	803	954	1,382	6,815	7,697	19	532	1,026	2,621	196	886	12,977	1,08,588	73,929	3·05

* Besides, the Municipality paid Rs. 60 during 1905-1906 as in the previous year, for the house-rent for the Bengali Boys' School.

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of Expenditure in each Municipality in Bengal during the year 1905-1906.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,12,958	9·0	3·7	13·6	5·6	28·8	11·4	·2	12·6	6·6
2	Kalna ...	13,462	12·9	4·5	·9	4·2	38·2	1·1	·7	23·9	2·8
3	Katwa ...	10,025	11·4	4·3	...	7·3	37·5	12·6	·7	16·8	4·3
4	Dainhat ...	4,559	16·1	3·7	...	3·8	28·9	23·5	1·3	12·8	5·7
5	Ranigunge ...	19,562	9·3	5·6	8·4	13	27·6	10·8	·8	16·1	4·0
6	Asansol ...	19,422	12·1	7·0	·1	4·8	38·1	...	·3	13·3	4·0
7	Suri ...	15,975	11·3	4·1	1·0	12·8	37·9	21·8	·7	2·5	4·2
8	Bankura ...	14,773	14·9	5·0	·1	12·4	30.1	21·9	·8	15·5	4·07
9	Vishnupur ...	9,475	11·5	3·3	·9	3·2	20·5	10·8	1·5	14·0	8·9
10	Sonamukhi ...	7,086	12·6	5·7	21·1	·1	23·5	11·4	·9	10·6	9·9
11	Midnapore ...	70,983	7·9	2·6	·0	3·5	24·1	15·4	·3	6·4	31·9
12	Tamluk ...	11,242	9·6	4·5	1·0	2·5	31·2	30·6	·8	8·8	4·3
13	Ghatal ...	8,783	10·7	3·5	2·0	...	24·7	17·4	·9	25·8	9·8
14	Chandrakona	4,892	17·4	10·6	7·6	4·5	13·0	20·7	1·0	9·6	12·6
15	Ramjibanpur	4,170	15·2	6·1	...	5·9	17·6	27·3	1·2	12·3	9·6
16	Khirpai ...	3,651	16·8	5·9	2·8	2·7	11·5	21·1	1·3	25·2	6·5
17	Kharar ...	4,710	15·1	3·7	1·0	3·6	22·4	16·8	1·1	26·3	4·8
18	Hooghly-Chinsura.	60,013	10·7	8·3	0·1	8·6	43·7	2·2	0·4	16·3	1·4
19	Serampore ...	67,536	9·4	4·2	·00	15·2	32·3	20·4	·3	11·1	3·1
20	Uttarpara ...	13,991	19·3	7·0	...	3·2	50·4	0·3	·04	6·8	3·1
21	Baidyabati ...	23,110	14·9	7·1	7·2	5·6	38·2	5·3	·3	15·2	2·7
22	Bhadreswar ...	16,740	12·5	5·2	...	2·6	43·3	6·1	·3	13·9	4·8
23	Kotrung ...	6,905	14·5	9·8	...	6·1	30·1	...	0·8	26·7	3·3
24	Bansbaria ...	7,971	16·1	...	...	4·7	21·1	...	0·9	38·6	2·7
25	Arambagh ...	6,347	11·7	3·8	...	1·5	34·3	26·5	0·9	10·7	8·4
26	Howrah ...	6,09,545	6·5	10·3	11	2·2	33·9	·8	·3	14	·8
27	Bally ...	35,665	11·1	6·2	...	1·9	38·9	4·8	·3	21·4	7·7
28	Uluberia ...	3,230	19·0	8·4	...	...	19·4	7·4	1·6	38·5	3·9
	Divisional Total.	11,86,781	8·7	7·7	7·4	4·4	33·2	6·05	·4	13·8	4·4
	Presidency Division.										
29	Cossipore-Chitpur.	1,76,501	7·5	7·5	14·7	2·4	33·3	3·3	·4	15·5	1·2
30	Maniktala ...	84,969	6·2	7·2	12·4	3·5	31·1	3·2	·5	23·9	1·6
31	Baranagore ...	38,198	10·4	8·5	·9	1·9	51·6	1·3	·4	18·9	2·3
32	Kamarhati ...	18,733	11·1	8·2	...	·77	42·1	...	·72	21·8	2·1
33	South Suburban	24,837	13·5	1·1	2·5	2·5	24·8	7·1	1·3	35·6	2·6
34	Tollyganj ...	18,466	13·6	6·3	...	5·3	25·3	...	1·08	33·6	2·07
35	Garden Reach	55,068	7·6	2·9	13·4	2·4	38·9	1·8	·8	19·8	1·2
36	Rajpur ...	10,553	11·6	6·9	1·08	...	32·6	17·6	·5	22·3	2·5
37	Baruipur ...	7,151	15·9	3·2	...	4·1	24·6	18·8	·8	22·5	2·09
38	Jainagar ...	7,616	10·1	7·3	2·1	3·8	28·07	12·1	·7	24·55	4·2

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—*concld.*	Rs.									
39	South Dum-Dum.	12,136	15·5	5·9	11·9	6·8	28·2	9·1	·5	17·2	2·4
40	North Dum-Dum.	4,964	23·8	1·3	...	2·3	16·9	16·9	·9	30·2	4·8
41	South Barrackpore.	17,346	7·09	...	...	·9	22·8	3·7	·3	46·8	1·1
42	Panihati ...	12,771	10·5	1·03	...	9·5	30·6	1·3	·69	29·6	3·4
43	Tittaghar ...	25,025	13·4	1·3	5·7	6·6	54·7	...	·4	10·05	1·7
44	North Barrackpore.	12,541	16·5	...	...	·6	48·1	4·7	·5	20·8	5·5
45	Garulia ...	13,504	17·2	2·4	2·4	4·3	40·7	8·8	·4	11·7	1·8
46	Barasat ...	11,524	15·3	3·4	1·8	6·9	24·3	14·8	·6	20·8	3·01
47	Naihati ...	11,846	13·2	5·5	...	5·2	46·8	8·8	1·2	11·3	3·03
48	Halisahar ...	10,856	12·7	5·3	...	·88	37·5	7·1	·73	28·5	1·5
49	Bhatpara ...	(*a*) 21,378	12·5	6·7	·05	10·8	51·4	·2	·4	8·6	2·8
50	Gobardanga ...	3,376	21·7	1·5	...	18·6	17·3	...	·82	31·7	3·6
51	Basirhat ...	8,537	12·8	2·4	9·7	5·3	26·8	9·8	·9	22·1	5·4
52	Baduria ...	5,232	21·6	2·7	...	9·7	10·05	20·3	·9	19·6	5·4
53	Taki ...	3,206	16·9	...	3·7	2·1	27·6	5·6	·9	29·7	5·4
54	Budge-Budge	40,140	6·5	7·04	6·8	6·6	20·6	5·4	·3	41·3	2·4
55	Krishnagar ...	49,402	6·9	2·3	2·2	·7	30·5	17·3	·2	30·2	1·8
56	Santipur ...	39,101	9·6	4·3	4·5	5·6	30·8	3·6	·3	14·1	21·2
57	Ranaghat ...	12,542	11·05	3·47	2·9	4·7	43·1	9·8	·59	16·7	2·9
58	Nadia ...	13,747	8·8	3·7	2·6	·32	51·6	12·8	·5	13·4	2·1
59	Kushtia ...	10,184	9·5	3·2	...	1·2	26·1	13·8	·4	39·9	2·9
60	Kamarkhali ...	5,931	13·5	2·5	1·5	1·03	40·8	9·8	·7	20·3	3·03
61	Meherpur ...	4,082	14·9	4·2	6·8	...	10·1	27·0	·7	24·5	4·5
62	Birnagar ...	2,587	19·8	·9	...	10·3	6·8	38·6	1·2	14·7	4·6
63	Chakdaha ...	4,274	17·4	·7	13·7	5·8	3·4	25·1	·9	18·1	5·8
64	Berhampore ...	66,816	6·7	3·5	27·0	8·0	22·7	16·1	·3	10·7	·8
65	Murshidabad	20,941	7·4	4·3	·07	8·9	19·4	27·8	·5	21·02	4·3
66	Azimganj ...	20,723	8·1	3·6	·5	10·0	32·3	12·9	·5	26·9	2·3
67	Jangipur ...	14,331	9·3	3·2	4·8	2·9	25·4	25·8	·8	18·3	2·8
68	Kandi ...	9,566	11·5	8·5	2·8	3·2	29·3	6·9	1·3	27·8	4·3
69	Jessore ...	25,859	7·7	4·6	2·9	7·2	22·6	32·1	·34	16·6	2·2
70	Kotchandpur	7,846	12·18	6·07	4·38	3·33	22·53	19·33	0·6	19·23	3·0
71	Maheshpur ...	3,097	18·3	1·9	4·7	5·2	16·04	25·6	1·2	18·8	3·8
72	Khulna ...	27,566	5·6	1·7	14·9	·9	21·1	19·6	·38	13·8	18·8
73	Satkhira ...	9,276	9·4	4·6	2·5	5·7	18·1	31·7	·4	19·5	2·5
74	Debhata ...	1,873	·24·9	1·2	·96	6·9	3·0	...	1·5	36·9	8·5
	Divisional Total	10,06,218	9·4	4·9	9·7	4·1	31·8	8·8	·5	20·8	3·3
	Patna Division.										
75	Patna ...	1,86,016	10·4	3·0	·004	6·4	25·5	19·2	·5	15·9	2·3
76	Barh ...	10,091	11·3	6·2	·3	3·9	22·8	17·4	·5	12·2	2·4
77	Bihar ...	33,827	7·3	2·1	·1	4·3	34·4	20·8	·3	9	3·4

(*a*) Excludes Rs. 15,916 spent from loan funds on account of water-works which is 42·6.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds.)	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division —*concluded.*	Rs.									
78	Dinapore ...	17,310	12·5	7·4	·05	...	42·0	13·2	·2	16·2	2·4
79	Gaya ...	94,528	8·9	2·7	·5	3·8	45·7	15·0	·3	10·3	2·7
80	Tikari ...	6,903	21·8	6·2	5·0	8·6	36·2	3·2	·6	10·0	3·6
81	Daudnagar ...	5,380	16·6	...	3·0	1·8	20·8	20·7	·9	4·2	7·4
82	Arrah ...	51,517	12·0	2·6	7·9	1·9	18·3	15·6	·5	22·2	2·0
83	Jagdispur ...	13,512	7·5	·3	2·2	·8	7·4	3·2	·8	10·9	3·0
84	Buxar ...	10,052	12·3	6·4	·8	1·7	33·0	19·7	1·0	13·4	4·0
85	Dumraon ...	8,249	16·6	2·4	·03	4·8	34·9	5·3	·7	21·3	4·9
86	Bhabua ...	4,509	14·7	5·3	1·1	4·9	14·9	28·6	1·6	1·8	3·8
87	Sasaram ...	18,711	8·8	7·8	·8	1·2	23·9	32·3	·5	12·7	2·5
88	Chapra ...	81,450	6·7	2·1	0·7	·9	32·5	13·3	·6	7·6	3·5
89	Revelganj ...	9,013	19 2	3·6	·2	·8	25·0	16·3	1·1	10·3	6·3
90	Sewan ...	15,453	9·2	6·2	2·5	4·1	21·4	31·1	·8	14 3	3·6
91	Motihari ...	21,476	6·9	6·0	·6	10·4	12·6	37·0	·6	14·1	6·3
92	Bettiah ...	24,427	6·7	6·8	3·6	·8	24·9	28·5	·7	21·9	3·0
93	Muzaffarpur ...	70,577	6·9	4·0	·3	4·8	40·1	10·2	·3	17·8	1·8
94	Hajipur ...	12,919	14·7	11·4	·6	...	15·6	20·8	1·0	20·9	4·6
95	Lalganj ...	6,120	17·5	4·2	1·3	1·6	18·2	3·9	2·0	33·1	7·3
96	Sitamarhi ...	14,681	4·3	2·4	·3	·9	20·7	33·0	·8	24·2	2·2
97	Darbhanga ...	55,728	9·5	3·8	1·4	1·7	28·5	17·1	·6	24·8	3·0
98	Madhubani ...	13,804	10·1	3·9	·3	·7	14·2	28·6	·3	29·1	5·6
99	Roserah ...	5,502	21·3	2·0	4·1	·3	19·0	23·7	1·0	15·4	5·6
100	Samastipur ...	9,443	11·9	2·3	·3	20·5	17·5	14·8	·6	10·6	17·2
	Divisional Total	8,01,198	9·8	3·6	1·1	3·8	29·1	18·0	·5	15·5	3·1
	Bhagalpur Division.										
101	Monghyr ...	61,738	8·49	2·37	0·01	6·48	31·55	23·21	0·73	13·17	4·19
102	Jamalpur ...	25,402	12·22	0·27	4·88	17·06	33·10	1·77	1·68	18·12	2·3
103	Bhagalpur ...	1,14,213	10·75	1·24	22·87	2·05	20·36	7·57	0·33	13·28	2·14
104	Colgong ...	5,449	17·63	7·56	...	1·56	22·86	22·92	0·42	13·5	6·31
105	Purnea ...	30,757	10·12	3·08	0·83	9·21	23·32	23·13	0·47	24·0	2·13
106	Kishanganj ...	7,676	19·67	2·53	4·06	2·14	14·77	23·5	1·61	20·55	3·43
107	Katihar* ...	95	83·1	...	...	...	...	...	...	...	...
108	Darjeeling ...	2,08,892	12·5	26·9†	7·6‡	4·4	24·8	4·8	0·3	17·4	0·6
109	Kurseong ...	20,694	11·55	4·01	12·99	10·21	35·39	13·34	0·35	4·72	2·67
110	Deoghur ...	13,381	9·86	6·53	0·04	0·13	31·08	16·98	0·67	21·82	4·93
111	Sahibganj ...	16,707	11·71	3·39	0·48	2·19	39·78	20·78	0·61	12·21	6·61
112	Dumka ...	10,197	10·15	0·67	0 8	8·51	23·61	2·94	0·19	48·62	3·39
	Divisional Total	5,15,201	11·5	12·2	9·1	5·1	25·8	10·2	0·5	16·5	2·1

* There was practically no expenditure in this Municipality until after the close of the year.
† From loan Rs. 10,438.
‡ Ditto ,, 8,010.

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
113	Cuttack ...	56,143	11·02	5·8	1·6	2·7	40·1	5·8	·8	19·7	2·6
114	Jajpur ...	7,875	15 9	3·3	·7	·4	29·1	16·6	·8	17·05	7·2
115	Kendrapara ...	10,955	13·3	7·7	3·2	3·3	15·8	16·6	·5	24·2	6·1
116	Balasore ...	19,490	10·5	2·9	·1	1·04	28·04	23·3	·4	26·6	4·1
117	Puri ...	66,843	7·2	3·5	·9	1·01	25·9	23·3	·17	8·7	1·7
118	Sambalpur ...	54,694	10·9*	1·2	·3	3·9	13·9	6·1	·3	15·3	2·7
	Divisional Total	2,16,000	11·2	3·65	1·02	2·3	26·6	15·1	·5	16·2	2·9
	Chota Nagpur Division.										
119	Hazaribagh ...	21,535	8·1	2·2	2·9	·8	35·7	35·7	·5	6·9	1·8
120	Chatra ...	7,252	16·1	1·3	4·4	·1	22·4	39·8	·9	7·5	3·1
121	Giridih ...	7,619	19·4	1·3	2·3	4·6	39·0	...	·6	10·9	3·4
122	Ranchi ...	39,698	9·1	3·7	·9	2·8	30·7	26·6	·36	13·9	1·3
123	Lohardaga ...	4,194	22·5	3·3	3·3	2·6	25·2	15·0	1·5	17·3	4·0
124	Daltonganj ...	12,307	7·93	3·59	15·36	1·06	29·87	2·92	·78	9·75	2·38
125	Purulia ...	26,568	8·94	4·81	·1	7·12	30·16	17·74	·44	20·45	2·38
126	Jhalda ...	4,128	15·25	3·29	·2	2·2	15·6	35·6	1·4	11·4	5·4
127	Raghunathpur	2,533	16·34	1·57	·03	...	29·5	41·65	2·48	...	7·06
128	Chaibassa ...	14,055	8·3	2·2	8·5	·5	18·9	33·7	·8	85·1	2·2
	Total ...	1,39,289	13·19	2·72	3·79	2·11	27·5	24·87	·97	18·32	3·25
	Grand Total	38,64,687	10·2	6·4	6·4	4·1	30·5	11·0	0·5	16·5	3·4

* The percentage has been worked on the total of column 4 in Form III less the figures for refunds.

APPEN

Statement showing the Financial position of the Municipalities in

Serial number of Municipality.	Name of Municipality.	Amount of Loan sanctioned.		Receipts.					Expen	
		From Government.	Outside Government Account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding Loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary Expenditure.	2.—Expenditure from Loan Funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	...	1,02,000	5,203	1,16,715	15,379	...	1,37,297	1,08,070	...
6	Asansol	4,000	...	2,469	20,508	77	...	23,054	19,329	...
8	Bankura	2,000	...	5,437	17,006	2,855	...	25,298	14,725	1,328
9	Vishnupur	...	...	1,572	8,524	1,542	...	11,638	9,332	...
19	Serampore	30,000	...	7,881	90,718	5,073	...	1,03,672	66,894	..
20	Utterpara	20,000	...	1,368	15,190	300	20,000	36,858	13,591	185
26	Howrah	25,34,000	50,000	1,41,384	6,28,159	1,02,915	2,10,000	10,82,458	5,37,584	25,189
	Presidency Division.									
30	Maniktala	1,00,000	...	14,403	95,600	6,913	10,000	2,16,916	84,969	...
33	South Suburban ...	29,000	...	704	25,361	468	...	26,533	24,8 7	...
34	Tollyganj	16,000	...	17,394	18,797	856	...	37,047	17,834	...
35	Garden Reach ...	45,000	...	6,937	61,570	501	...	69,008	53,493	...
36	Rajpur	3,750	...	396	10,898	...	...	11,294	10,447	...
41	South Barrackpore ...	4,000	...	841	14,221	508	4,000	19,570	17,278	...
42	Panihati	3,750	...	2,455	12,923	192	...	15,570	12,624	...
43	Tittagarh	68,000	...	466	42,933	14	20,000	63,413	24,551	...
45	Garulia	5,000	...	531	14,342	286	...	15,159	13,325	...
46	Barasat	5,000	...	1,415	14,708	49	...	16,172	11,495	...
49	Bhatpara	20,000	...	0,824	31,479	1,057	...	63,360	20,612	15,916
55	Krishnagar	28,000	...	4,945	41,651	13,362	...	59,958	48,568	...
57	Ranaghat	5,000	...	1,622	14,680	2,261	...	18,563	12,489	...
64	Berhampore	21,600	...	9,498	62,849	5,569	6,000	83,916	66,332	...
73	Khulna	8,000	...	13,154	25,780	7,333	8,000	54,267	27,566	(d) ...
74	Debhatta	2,000	...	92	2,102	86	...	2,280	1,864	...
	Patna Division.									
75	Patna	3,18,000 50,000	...	26,553	2,12,394	38,127	...	2,77,374	1,73,450	...
79	Gaya	45,000	...	30,596	1,10,140	11,717	...	1,52,453	93,187	...
82	Arrah	1,00,000	...	14	56,848	7,001	...	63,863	48,448	...
93	Muzaffarpur	70,000	...	15,435	67,089	7,697	...	90,221	68,080	...
97	Darbhanga	40,000	...	10,198	53,656	14,225	...	78,079	55,610	...
	Bhagalpur Division.									
101	Monghyr	2,000	...	9,722	56,966	1,562	...	68,250	61,687	...
102	Jamalpur	6,600	...	4,254	27,326	553	...	32,133	25,281	...
103	Bhagalpur	3,00,000	50,000*	23,632	1,67,145	19,964	...	2,10,741	1,03,072	...
105	Purnea	6,000	...	6,585	32,653	3,778	...	43,016	30,552	...
108	Darjeeling	6, 08,845	...	19,659	2,18,387	51,838	33,000	3,22,884	1,86,065	41,360

* Out of Rs. 50,000, Rs. 28,000 have been repaid.

† Payments to Sinking Fund ... ... Rs. 2,000
Ditto of Government loan 7,440
9,440

DIX G.

Bengal which were in debt during the year 1905-1906.

DITURE.					RESULTS.							
3.—Payment on account of Loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of Loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—I).	B.—Annual payments due on account of Loans.		C.—Excess (+) or deficit (—) of A as compared with B.	D.—Outstanding on Loan Account at beginning of year, including interest.	Amount of Loan during the year.	E.—Outstanding on Loan Account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	4,888	18,946	4,893	1,37,297	+ 8,645	500	4,888	+ 3,257	1,02,000	...	1,02,000	Balance of Sinking Fund on 31st March 1906 was Rs. 86,055.
999	93	...	2,633	23,054	+ 1,179	999	93	+ 87	2,574	...	1,575	
666	48	2,932	5,599	25,298	+ 2,281	666	48	+ 1,567	1,360	...	693	
346	143	1,577	240	11,638	— 808	346	143	— 1,297	3,667	...	3,321	
1,664	642	27,418	7,054	1,03,672	+ 23,824	1,664	642	+21,518	17,86,628	...	12,610	
331	400	465	21,886	36,858	+ 1,599	331	400	+ 868		20,000	19,669	The loan was granted on the 15th March 1905.
50,839	71,961	2,60,448	1,36,437	10,82,458	+ 90,575	50,839	71,961	—32,225	17,86,628	2,10,000	19,45,790	Rupees 51,000 in Government Promissory Notes has been placed into the Sinking Fund to clear up the debenture loan of Rs. 50,000 in December 1905.
(a)...	(a)...	8,332	1,23,615	2,16,916	+ 10,631	...	...	...	...	1,00,000	1,00,000	(a) The loan was advanced to the Municipality on the 30th March 1906.
(b)...	...	597	1,099	26,533	+ 524	(b)...	...	...	27,531	...	27,531	(b) The payment of principal has been stopped under Government order No. 160T.—M., dated 10th June 1904.
797	632	820	16,964	37,047	+ 963	797	632	— 466	16,000	...	15,203	The amount of arrear interests, viz., Rs. 2,750, of which the Government made a grant to the Municipality, has been credited to Government account on the 23rd April 1906. hence not shown in this statement.
1,606	1,575	501	11,833	69,008	+ 8,077	1,606	1,575	+ 4,896	39,763	...	38,157	
240	106	...	501	11,294	+ 451	246	106	+ 99	2,425	...	2,185	
797	68	565	862	19,570	— 3,057	797	68	— 3,922	2,019	4,000	5,222	
312	147	273	2,214	15,570	+ 299	312	147	— 160	3,750	...	3,438	
687	474	2,433	35,263	63,413	+ 18,382	687	474	+ 17,221	12,020	20,000	31,333	
432	179	218	1,005	15,159	+ 1,017	432	179	+ 406	4,584	...	4,152	
285	29	77	4,286	16,172	+ 3,213	285	29	+ 2,899	1,279	...	995	
696	766	4,740	20,630	63,360	+ 10,367	696	766	+ 9,405	19,331	...	18,635	
1,753	834	8,258	545	59,958	— 6,917	1,753	834	— 9,604	18,974	...	17,221	
574	53	2,909	2,538	18,563	+ 2,191	574	53	+ 1,564	1,312	...	738	
(c) 1,424	484	7,086	8,590	83,916	— 3 483	(c) 1,424	484	— 5,391	12,449	6,000	17,025	(c) The amount of Rs. 1,500 annually paid to the Maharaja of Cossimbazar, on account of the informal loan of Rs. 6,700 taken from him, has been omitted from this statement.
...	...	6,881	19,8:0	54,267	— 1,786	(d)...	...	...	...	8,000	8,000	(d) The loan was advanced to the Municipality on the 15th March 1906
242	9	132	33	2,280	+ 238	242	9	—13	242	...	...	
9,925	12,566	40,154	41,279	2,77,374	+ 39,244	9,925	12,566	+16,7	2,85,576	...	2,75,651	
2,817	1,341	17,664	37,444	1,52,453	+ 16,953	2,817	1,341	+12,79	30,494	...	27,677	
2,684	3,069	7,560	2,102	63,863	+ 8,400	2,684	3,069	+ 2,647	77,394	...	74,709	
2,061	2,497	8,341	9,242	90,221	— 991	2,061	2,497	— 5,549	56,974	...	54,913	
3,824	118	14,055	4,472	78,079	— 1,954	3,824	118	— 5,896	3,824	...	...	
1,000	51	1,799	3,713	68,250	— 4,721	1,000	51	— 5,772	1,515	...	515	Balance of Sinking Fund on 31st March 1906 was Rs. 20,038.
706	121	230	5,795	32,133	+ 2,045	706	121	+ 1,218	2,863	...	2,157	
9,440	11,141	18,339	68,749	2,10,741	+ 64,073	9,440†	11,141	+ 43,492	2,69,362	...	2,61,922	
529	205	7,025	4.705	43,016	+ 2,101	529	205	+ 1,367	5,244	...	4,715	
19,585	22,827	32,026	21,021	3,22,884	+ 32,322	19,585	22,827	— 10,030	5,26,340	33,000	5,39,755	

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1906-1907.

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 144M.

CALCUTTA, THE 22ND JANUARY, 1908.

FROM C. E. A. W. OLDHAM, ESQ., I.C.S.,
Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to forward the accompanying Resolution recorded by the Lieutenant-Governor on the working of the Municipalities in Bengal during the year 1906-07 together with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

C. A. OLDHAM,
Offg. Secretary to the Govt. of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 18TH JANUARY 1908.

RESOLUTION No. 122M.

Resolution on the Reports from the Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1906-07.

THE number of Municipalities in the Province during the year under review was 128, as in the preceding year.

2. *Collections.*—The percentage of total collections on the current demand rose from 96·46 to 97·1 at the close of the year, the outstanding demands being only 4·9 per cent. of the total current demand. There was a marked improvement in this respect in the Chota Nagpur and Patna Divisions, where the percentage of collections on current demand rose from 95·9 to 100·2 and 99·9, respectively. Twenty-four Municipalities, as compared with 13 in the previous year, collected cent. per cent. or more of their current demand. The best results were obtained in the Municipalities of Ulubaria, Arrah, Chaibassa and Hajipur. In the 10 towns Arambagh, Titagarh, Garulia, Jagdispur, Lalganj, Sitamarhi, Roserha, Kurseong, Deoghar and Daltonganj, there was nothing outstanding at the close of the year. The percentage of total remissions on current demand also fell from 4·27 to 3·5, the highest percentage being shown in the Bhagalpur, and the lowest in the Orissa Division. The total outstanding balance was Rs. 1,62,910, as compared with Rs. 1,78,944 in 1905-06. The Lieutenant-Governor notices with much pleasure the general improvement which the above figures indicate.

3. *Number of Rate-payers.*—The total number of rate-payers rose by 6,493, the bulk of the increase being due to the extension of the area of the Garden Reach Municipality.

4. *Results of elections held during the year.*—General elections of Commissioners were held in 52 Municipalities, which were successful in all cases, except in one ward each in the South Suburban and Baruipur Municipalities in the Presidency Division. In these cases Commissioners were appointed by Government under section 16 of the Act. The majority of the elections were contested, and the percentage of attendance of persons entitled to vote varied between 91·7 in Ward No. IV of the Jainagar Municipality in the Presidency Division and 1·5 in Ward B of the Monghyr Municipality. On the whole, there was no indication of a decline of public interest in Municipal affairs.

5. *Attendance at Meetings.*—The total number of meetings held was 2,077, of which 146 were adjourned, against 2,138 meetings in 1905-06, of which 177 were adjourned. The largest number of meetings was held by the Municipalities of Cossipore-Chitpur (43) and Kalna (39). Twenty municipalities failed to hold one meeting a month on the average, and at Baranagar only seven meetings were held. The average percentage of attendance of Commissioners was 55·71, against 53·55; while in 89 Municipalities, as against 78 in 1905-06, an average of more than one-half of the total number of Commissioners attended at each meeting. The highest percentage of attendance was obtained at Buxar (88·8), Baidyabati (85·6), Bihar (83·7), and in the South Suburban Municipality (80·0). The attendance was bad. at Patna (38·7), Khulna (38·2), Jangipur (38·8),, Giridih (28·6), Chatra (28·5) and Maheshpur (7·8). The attention of the Divisional Commissioners is directed to these results.

6. *Assessment and Taxation.*—The rate on holdings is levied in 48 Municipalities, and in certain portions of the Bhadreswar, South Dum-Dum, Garulia, Bihar, Bettiah, Darbhanga and Deoghar Municipalities. In last year's Resolution it was observed that the change from the tax on persons to a rate on holdings seemed desirable at Arrah and Darbhanga. The Commissioner of the Patna Division reports that the attention of the Municipal Commissioners of Arrah was drawn to the matter, and that they have resolved to take advantage of the proposed revision of the personal tax during the current year to ascertain carefully the valuation of holdings with a view to estimating the financial effect of the change. Famine operations absorbed the attention of the local authorities at Darbhanga, and the question has not yet been considered in that town. The rate on holdings was levied at less than the maximum rate allowed by law in 13 towns. Of the special rates, the latrine-rate was levied in 91 towns, the water-rate in 13 towns which are provided with a supply of filtered water, and the lighting-rate in the towns of Howrah, Cossipore-Chitpur, Maniktala and Darjeeling only.

7. The average incidence of Municipal taxation for the whole Province was Re. 1-5-11, showing an increase of 10 pies per head over that of the previous year. The incidence varied between Rs. 8-15-11 per head in Darjeeling and As. 4-6 in Debhatta in the district of Khulna.

8. *Revision of assessment.*—Assessments were revised during the year generally or partially in 50 Municipalities. Among those towns in which a general revision took place, substantial increases were obtained in the following :—

Name of Municipality.	Increase of revenue.
	Rs.
Bhagalpur	12,667
Berhampore	8,322
Bhatpara	6,008
Monghyr	5,425
Budge-Budge	4,880
Bhadreswar	3,892
Tollyganj	3,556
South Suburban	3,248
Gaya	3,000
Patna	2,985

9. *Fresh imposts levied during the year.*—A lighting-rate was for the first time imposed in the Municipalities of Cossipore-Chitpur and Maniktala. The Hackney Carriage Act was extended to the towns of Budge-Budge and Satkhira and to the area recently added to the Garden Reach Municipality. Part IX of the Act was extended to the towns of Barh and Siwan and to the remaining portion of the Tollyganj Municipality. Fees under section 261 for licenses granted for special trades were introduced in the Municipalities of Khulna and Jajpur, and, in the case of brick-kilns only, at Arambagh. At Vishnupur fees for licenses for pig-styes were levied under section 265 of the Act.

10. *Income and Expenditure.*—The total receipts of the Municipalities, including the opening balances, amounted to Rs. 61,91,760, against Rs. 57,25,680 in the preceding year. The increase occurred under the following heads:—Taxation (Rs. 1,38,000), Grants Rs. (46,000), Deposits Rs. (1,24,000) and Opening Balance Rs. (1,71,000). The total expenditure was Rs. 51,41,558, against Rs. 47,83,368 in 1905-06. The more important variations are explained in the paragraphs relating to expenditure below.

11. *Closing balances of Municipalities.*—The aggregate closing balances amounted to Rs. 10,50,202, against Rs. 9,42,312 in the previous year. The inclusion of unspent balances of loans or grants from Government accounts for this increase in most cases, but the large balances in Titagarh, Maniktala, Bhagalpur, Patna, Ranchi and Bhatpara might probably have been considerably reduced. A sufficient working balance was generally maintained, but in Baduria it fell to Rs. 46 only.

12. *Income (Rs. 52,62,176).*—Excluding the receipts under "Extraordinary and Debt," the total revenue receipts amounted to Rs. 42,46,298,

against Rs. 40,31,221 in the preceding year. The bulk of the increase was contributed by the Chota Nagpur Division.

13. *Octroi Tax* (*Rs. 29,276*).—The net receipts from this tax, after deducting refunds, amounted to Rs. 29,276, against Rs. 27,901 in 1905-06, showing an increase of Rs. 1,375. The tax is levied only in the Sambalpur Municipality.

14. *Tax on Houses and Lands* (*Rs. 12,39,399*).—The total revenue showed an increase of Rs. 66,604 as compared with the previous year. The increase was shared by all the Divisions, the improvement being most marked in the Municipalities of Gaya (Rs. 6,950), Bhagalpur (Rs. 4,955), Monghyr (Rs. 4,112), Cossipore-Chitpur (Rs. 3,273) and Muzaffarpur (Rs. 2,507). The increase in Gaya resulted from the realisation of arrears of tax due on the railway premises and better collection of the current tax. In Muzaffarpur it was due to the realisation of arrears of the previous year. There was a marked decrease in Burdwan, which is attributed to the non-realization of taxes on account of objections to the revised assessment.

15. *Tax on Animals and Vehicles* (*Rs. 2,31,497*).—The receipts show an increase of Rs. 7,424 over those of the preceding year. The increase in Kishanganj (Rs. 2,399) is attributed to the larger number of carts that ply within the Municipality on account of the extensive jute cultivation in the locality. The tax was levied for the first time in the Katihar Municipality, and brought in an income of Rs. 684. There were also increases in the Presidency, Patna and Burdwan Divisions, due in some cases to closer supervision, and in others to the registration of a larger number of carts which found employment owing, it is said, to the heavy exports of rice.

16. *Tolls on Roads and Ferries* (*Rs. 1,10,894*).—The receipts under this head are made up of tolls on roads in Sambalpur and the income from ferries in 31 Municipalities. The receipts from ferries rose from Rs. 90,943 to Rs. 1,08,851, the bulk being contributed by the Patna Division (Rs. 14,447). The improvement in the Patna and Muzaffarpur Municipalities (Rs. 10,511 and Rs. 2,393, respectively) is reported to have been due to better settlements.

17. *Water-rate* (*Rs. 3,11,987*).—This tax was in force in 13 Municipalities, as in the previous year. The total revenue showed an increase of Rs. 13,341, the most noticeable improvement being obtained in the Municipalities of Bhagalpur (Rs. 3,164), Berhampore (Rs. 2,927) and Arrah (Rs. 2,144). The increase in Bhagalpur and Berhampore was due to revision of assessment during the year and to better collections; that in Arrah is attributed to better collections of both arrear and current demands.

18. *Lighting-rate* (*Rs. 1,04,662*).—This rate was levied for the first time in the Municipalities of Cossipore-Chitpur and Maniktala, and brought in an income of Rs. 3,123 and Rs. 74, respectively. The rate is levied in two other Municipalities only, namely, Howrah and Darjeeling, where the income derived was Rs. 56,075 and Rs. 45,390, respectively, as compared with Rs. 55,788 and Rs. 38,456 in 1905-06. The increase in Darjeeling is due to the supply of additional electric current to private persons.

19. *Conservancy, including scavenging and latrine-rate* (*Rs. 7,47,886*).—The revenue under this head increased by Rs. 39,016. The improvement was general, but was most marked in the Presidency (Rs. 14,312) and Patna (Rs. 10,913) Divisions. Among Municipalities the increase was largest in Cossipore-Chitpur (Rs. 6,752), Garden Reach (Rs. 4,847) and Darbhanga (Rs. 3,695). In Cossipore-Chitpur it is ascribed to the revision of the scale of fees, and in Garden Reach and Darbhanga to the levy of the rate in added areas. The Kamarhati Municipality showed a large decline (Rs. 3,150), due to remissions granted to the local jute-mills on account of their septic tank installations. It is disappointing to notice how little income is obtained by the Municipalities in this Province from their trenching grounds, and the disposal of refuse and sweepings. In some Municipalities in other provinces large sums are realised from this source. This indicates not only benefit to the Municipalities but also the utilization of a valuable aid to agriculture. In this province this important matter is practically neglected altogether; and the Lieutenant-Governor would like the Divisional Commissioners to consider the question when inspecting Municipalities.

20. *Grants from Provincial and Local Funds and contributions from private individuals* (*Rs. 4,67,469*).—The income from this source shows an increase of Rs. 46,379, due mainly to increased contributions from Local Funds, and also to grants from Government for plague prevention and other medical purposes. The increase occurred in the Patna Division (Rs. 88,498), Presidency Division (Rs. 27,905) and Orissa Division (Rs. 2,355); while in the Bhagalpur, Burdwan and Chota Nagpur Divisions there were decreases of Rs. 52,337, Rs. 17,661 and Rs. 2,381, respectively. The grants from Government amounted to Rs. 2,02,450, from Local Funds to Rs. 1,35,011 and from other sources to Rs. 1,30,008, against Rs. 2,07,346, Rs. 1,04,600 and Rs. 1,09,144, respectively, in 1905-06. The instances of private liberality brought to notice in the Commissioners' reports have already been acknowleged by the Lieutenant-Governor in a separate resolution.

21. The income from the *Tax on Professions and Trades* (*Rs. 57,585*) and the *Tax on persons according to their circumstances and property* (*Rs. 3,88,653*) remained practically the same as in the preceding year.

22. *Expenditure.—Office and Collection Establishment* (*Rs. 3,84,518*).—Under this head there was an increase of Rs. 19,474, while the percentage of such expenditure on total ordinary expenditure was 9·4, against 10·2 in the previous year. The largest decline in the percentage was in the Chota Nagpur Division, where it fell from 13·2 to 10·7, while there was a rise of 1 per cent. in the Burdwan Division. Taking individual Municipalities, the percentages varied between 27·1 in Gobardanga, in the 24-Parganas, and 2·9 in Motihari, the head-quarters of the district of Champaran, where the percentage was affected by unusually heavy expenditure incurred on the local hospital building during the year.

23. *Prevention of fire* (*Rs. 51,861*).—Most of the expenditure under this head (Rs. 30,644) was, as in former years, incurred by the Municipalities of Howrah, Cossipore-Chitpur, Maniktala and Garden Reach, which contributed towards the cost of the Calcutta Fire Brigade. The Darjeeling Municipality spent Rs. 20,245 on the Fire Brigade established for that town during the year.

24. *Lighting* (*Rs. 2,37,263*).—The total expenditure fell by Rs. 8,882. The towns of Howrah and Darjeeling show a decrease under this head of Rs. 8,732 and Rs. 11,034, respectively: in the rest of the Province there was a slight increase.

25. *Water-supply* (*Rs. 3,45,537*).—The aggregate expenditure under this head shows an increase of Rs. 97,488, which occurred almost entirely under capital outlay, maintenance charges remaining practically stationary, and which was shared by the Municipalities of Maniktala (Rs. 55,593), Tollyganj (Rs. 7,000), Khulna (Rs. 9,473) and Gaya (Rs. 31,000). At Maniktala and Khulna the water-supply has been further extended. At Tollyganj works for the supply of filtered water from the Calcutta mains have been constructed. The administrative approval of Government has been conveyed to a scheme for installing water-works at Gaya at an estimated cost of Rs. 6,30,000; subscriptions amounting to about two lakhs of rupees have been raised locally for the purpose, and a contribution will be made from Provincial Revenues towards the cost of the scheme. An important scheme of water-supply for the Municipality of Monghyr at an estimated cost of Rs. 3,46,715 has also been prepared, and the Lieutenant-Governor hopes that the inception of the work may not be long delayed, as the town has suffered much from outbreaks of disease in recent years. Schemes are also under preparation for Puri, Serampore, Jessore and Kurseong. In the case of Jessore, little progress appears to have been made with the scheme and the Commissioner will be asked to look into the matter.

26. The Sanitary Board have reported generally that the management of Municipal water-works installations in the Province has been satisfactory. The Howrah Municipality has maintained its high record, examination of the water supplied having shown that it is of excellent quality, while the cost of supply was only 1·1 anna per 1,000 gallons, which is the lowest in the Province. Arrah returns the highest cost, viz., 5·1 annas per 1,000 gallons, but this is chiefly due to the small quantity of water delivered from the works as compared with other towns. The average daily supply at Howrah was 1,925,377 gallons; and the number of new house-connections made during the year was 215,

bringing the total number to 4,011. In Burdwan, where one portion of the town is served, the supply of water was abundant. The scheme for the extension of water-supply to the portion of the town lying on the other side of the Banka river, which runs through the Municipality, is still under the consideration of the Commissioners. At Berhampore the administration of the water-works showed further improvement, and the cost of maintenance was reduced from Rs. 16,845 in 1905-06 to Rs. 13,297, which was more than met by the receipts from the water-rate. In accordance with the orders passed in last year's Resolution, the Sanitary Commissioner, Bengal, made special enquiry in regard to the assertion that the introduction of the filtered water-supply had produced no effect on the mortality of the town. He reports that there is no doubt that the supply of pure water has diminished the incidence of deaths from water-borne diseases, such as cholera, dysentery, etc., but that it has caused no appreciable reduction in the mortality from fever, nor is it likely to have such effect until a proper drainage scheme is carried out, in order to carry off the large volume of waste water, which now sinks into the soil and tends to maintain the damp and humid conditions so inimical to health. A comprehensive scheme for the improvement of the drainage of the town is now under consideration.

27. *Drainage (Rs. 3,46,639).*—The expenditure rose by Rs. 1,81,635 under capital outlay and by Rs. 4,939 on account of maintenance charges, most of the increase under the former head being due to the construction of drainage works for the southern foreshore area of the town of Howrah. These works were in progress during the year, and a scheme for the drainage of the northern foreshore area was under preparation. Titagarh showed an increase of Rs. 6,444, which represented a portion of the cost of the drainage scheme which is to be completed during the current year. A comprehensive scheme for the drainage of the Burdwan Municipality has been prepared, but has not as yet been submitted to Government. The Cossipore-Chitpur scheme has been revised, and is now before the Commissioners; and the Maniktala scheme is also under revision in accordance with the instructions of the Sanitary Board. Drainage schemes for several other Municipalities in the 24-Parganas district are ready or in course of preparation. Levels were taken of the municipal area of Bettiah with a view to the preparation of a drainage scheme, and a complete scheme for the town of Monghyr is being drawn up under the supervision of the Assistant Sanitary Engineer. A survey has been made of the town of Hazaribagh for a similar purpose. The question of improving the drainage of the Bhagalpur Municipality was under the consideration of the Sanitary Board. A scheme for the improvement of the drainage of the town of Puri, at an estimated cost of Rs. 2,29,838 has received the sanction of Government since the close of the year. The Municipal Committee intend to undertake at present the most urgent parts of the scheme at an estimated cost of Rs. 1,25,000, towards which Government has, in view of the importance of the place as a centre of pilgrimage, sanctioned a grant of Rs. 75,000 from Provincial Revenues. Sir Andrew Fraser is glad to observe from the Commissioners' reports that attention is being widely given to these most important subjects of water-supply and drainage.

28. *Conservancy, including road-cleaning and road-watering and latrines (Rs. 12,46,285).*—There was an increase of Rs. 67,079 in the expenditure under this head, which was shared by all the Divisions, except Burdwan, where the expenditure declined by Rs. 6,410. The increase was marked in the Presidency, Patna and Bhagalpur Divisions, where it amounted to Rs. 39,616, Rs. 15,595 and Rs. 11,558, respectively. The large decline of Rs. 12,772 in the case of Howrah has not been explained. Health Officers were entertained by the Cossipore-Chitpur and Maniktala Municipalities, and jointly by the South Suburban, Tollyganj and Garden Reach Municipalities. The Commissioners of the Presidency and Bhagalpur Divisions report that due attention was given by the Municipalities to this important branch of Municipal administration. The Sanitary Commissioner also reports that Municipal conservancy arrangements are steadily improving, and that almost all Municipalities now have proper trenching grounds, most of which are cultivated as a means for restoring the purity of the soil.

29. The four biological filters installed in the Howrah Municipality disposed of nearly 25,000 gallons of offensive sewage daily, and continued to work satisfactorily. The conservancy tramway line to Belgachia has much facilitated the disposal of night-soil in this Municipality. The improvement of two *bastis* was completed and five more have been taken in hand, 276 bighas of insanitary *basti* land having been dealt with during the year. The septic tank in the Muzaffapur Municipality has not proved altogether satisfactory, and Government has sanctioned a grant of Rs. 1,000 from Provincial Revenues for further improvements in the installation. A sewage and septic tank scheme for Darjeeling received the administrative approval of Government after the close of the year: the scheme is estimated to cost Rs. 1,80,000, but for the present, only the section intended to serve the Bhutia *basti* is to be proceeded with experimentally; and the cost of this will be borne by Government. The experience that will be gained should prove of the greatest value when the remainder of the scheme is taken up.

30. *Hospitals and Dispensaries* (*Rs. 5,06,535*).—The gross expenditure as shown in the accounts, increased by Rs. 81,573 : the increase is mainly due to the construction of a new hospital building at Motihari (Rs. 29,029), the equipment of the hospital at Berhampore (Rs. 17,581) and the extension of the Pilgrim Hospital at Gaya (Rs. 10,352). Deducting the contributions from Government and other sources, the interest on investments for medical purposes, and the income from "Fees and revenues from medical institutions" during 1906-07, the total net expenditure on hospitals from Municipal Revenues amounted to Rs. 1,64,825, against Rs. 1,99,444 shown in the Annual Dispensary Report for the calendar year 1906 as the net grant from Municipal Funds for that year.

31. *Plague charges* (*Rs. 98,952*).—There was ani ncrease of Rs. 25,516 in the outlay under this head. In many of the towns in Bihar the year was marked by severe outbreaks of plague; and the Lieutenant-Governor has read with much pleasure the account of the good services rendered by various officers in this connection. Liberal grants were made from Provincial Revenues towards measures adopted to combat the desease. The bulk of the expenditure (Rs. 64,706) was incurred in the Patna Division where the Patna and Jagdispur Municipalities contributed Rs. 11,774 and Rs. 17,247, respectively, towards plague measures. The expenditure on this account in the Presidency (Rs. 14,254) and Bhagalpur (Rs. 14,973) Divisions was also considerable.

32. *Vaccination* (*Rs. 19,094*).—The expenditure was practically the same as in 1905-06. The total number of children available for vaccination during the year was 53,863, of whom 47,016, or about 87·3 per cent., were successfully vaccinated.

33. *Markets and Slaughter-houses* (*Rs. 28,396*).—The expenditure shows a large decline of Rs. 32,197, which is mainly accounted for by a decrease of Rs. 4,500 at Howrah, Rs. 10,833 at Chapra, and Rs. 8,973 at Puri. At all these places heavy charges were incurred in the previous year on original works for the improvement of the local Municipal markets.

34. *Public Works* (*Rs. 5,87,987*).—There was a decrease of Rs. 50,331 under this head. The expenditure on the maintenance of roads declined in the aggregate from Rs. 5,01,857 to Rs. 4,48,463, whilst there was a small increase under the head "Stores." There was a decrease of Rs. 23,874 at Howrah; but it is reported that this is more apparent than real, as certain of the contractors did not submit their bills for road-repairs in time to be paid during the year. The expenditure also declined largely in the Municipalities of Darjeeling (Rs. 7,293), Bhagalpur (Rs. 6,293), Arrah (Rs. 4,236), Chapra (Rs. 3,724) and Gaya (Rs. 3,604). In Darjeeling the expenditure on roads was curtailed in view of the unsatisfactory condition of the Municipal finances. Delay in the collection of road metal accounts for the decline at Bhagalpur, while at Arrah the decrease is reported to have been due to the fact that certain roads had been metalled in the previous year. The decrease at Chapra is not explained. As regards Gaya, the Commissioner remarks that considering the requirements of the town and the general state of the roads, the drop in the expenditure is not satisfactory.

35. *Public Instruction* (*Rs. 1,41,472*).—The outlay under this head rose by Rs. 9,565. The expenditure on primary education amounted to Rs. 80,317,

which represents 3·18 per cent. of the ordinary income of the Municipalities, against 3 per cent. in 1905-06. As in the previous year, the percentage was highest in the Orissa Division (4·1) and lowest in Burdwan (2·5). The low figure in the latter Division is due to the small percentage (1·6) of expenditure on primary education in the Howrah Municipality. Taking the Province as a whole the prescribed standard of 3·2 per cent. was almost attained.

36. *Loans.*—Thirty Municipalities were in debt at the close of the year, and after excluding the sum of Rs. 1,11,339 on account of the accumulated balances of the Sinking Fund for the repayment of debenture loans, the total net indebtedness amounted to Rs. 36,24,915. The loan liabilites of Howrah alone amounted to Rs. 20,39,217. Five new loans were sanctioned during the year. The Howrah Municipality drew one lakh of rupees out of a new loan of 1½ lakh for widening the roads on which the electric tramways are to be laid, and also drew the second instalment of one lakh out of a previous loan made for drainage works. Darjeeling received Rs. 30,000 for the extension of electric lighting, and Rs. 15,000 for a fire-brigade and for the water-works in the town. Ranchi obtained a loan of Rs. 11,000 for the construction of a *gola* in the municipal market, and Khirpai Rs. 1,000 for an office building. Titagarh drew the second instalment of Rs. 35,000 of the loan sanctioned for drainage works.

37. On the 31st March 1907 the total outstanding liabilities of the Municipalities on account of unpaid bills and unfinished works amounted to Rs. 1,84,020, against Rs. 1,51,101 in 1905-06, which was more than 22·6 per cent. of the closing balances and 6·5 per cent. of the current demand of the Municipalities concerned. In 14 Municipalities the liabilities exceeded the closing balances: this is unsatisfactory, and more attention should be paid to the prompt payment of all liabilities as they fall due. All the Municipalities indebted to Government, except the South Suburban and the Uttarpara Municipalities, paid the fixed instalments for the repayment of their loans. The Corporation of Calcutta have not yet been able to increase the supply of water from their mains to the former Municipality, and the Commissioners were consequently unable to levy the full amount of water-rate. At Uttarpara there was delay in completing the preparation of the drainage scheme for which a loan was obtained, and the money could not be utilized by the Commissioners. In both these cases the repayment of the principal was postponed by Government. The financial condition of the Berhampore Municipality, the unsatisfactory nature of which was referred to in the last two annual Resolutions, is reported to have slightly improved as a result of the revised assessment, but it is still far from good. The total income of the Municipality from taxation rose from Rs. 50,449 to Rs. 56,320, but the Commissioners succeeded in realizing only 86·9 per cent. of the current demand for the year, which does not compare favourably with the Provincial average of 97·1 per cent.

38. *Audit of accounts and embezzlements.*—Petty defalcations, which do not call for special notice, were detected in three Municipilities, viz., Burdwan, Midnapore and Chatra.

39. *Working of the Porters' and Dandiwalas' Act.*—The Act was in force in Darjeeling and Kurseong only. In the latter town there were seven prosecutions and one license was cancelled. In Darjeeling no case was instituted under the Act: it is remarkable that there has been only one prosecution in this municipality during the last two years.

40. *Inspection.*—In many cases the reports are silent on this subject. The Lieutenant-Governor desires that in future Divisional Commissioners will state whether the District Magistrates have given adequate attention to the inspection of the work of Municipalities within their districts. It is essential that District Magistrates should keep in close touch with the working of all Municipalities in their districts; and this can only be done properly by periodical inspection for which the Act provides.

41. *General.*—The Commissioner of the Burdwan Division has specially brought to the notice of Government the efficient manner in which the municipal administration of the important town of Howrah was conducted during the past year; and the Lieutenant-Governor considers that much credit is due to Mr. Forrest, the Chairman, Babu M. N. Bhattacharjee, Vice-Chairman, and to

the Commissioners and their officers for the good work done. The percentage of the total collections on the current demand remained much the same as last year, the figures being 97·3. as compared with 97·5; the outstanding balance was reduced from Rs. 9,019 to Rs. 7,014; while the percentage of total remissions on the current demand fell from 5·2 to 2·9. These figures are most satisfactory. The relised valuation, which was completed at the close of the year, raised the taxation from all sources by Rs. 2,13,000, and was carried out with great care in the face of considerable opposition and agitation. The objections raised against the revaluation have already been fully dealt with in this Government Resolution No. 1236T.—M., dated the 2nd October 1907. There can be no question that the value of many of the holdings in the town has largely increased, and that many had been greatly undervalued in the past. Howrah is a growing town, and it would have been impossible to meet the rapidly-increasing demand for improved roads, sanitation, lighting and water-supply with a nearly stationary income. The Commissioner's report shows that with the income available in 1906-1907 important progress has already been made. More than a lakh has been spent on widening and improving roads, and nearly half-a-lakh on the construction of certain portions of the sanctioned drainage scheme which is being gradually carried out as funds permit; the number of lights has been increased, and the conservancy staff has been strengthened. A third extension of the water-works, which is estimated to cost Rs. 42,964, has been sanctioned by Government since the close of the year. The increase in the resources of the Committee expected from the new assessment will, it is hoped, lead to a higher standard of road maintenance and conservancy, the extension of the lighting and water-supply, the creation of new markets and public conveniences, and the completion of the drainage of the town. The Lieutenant-Governor also commends the specially good work reported to have been done by the following gentlemen: Rai Bahadur Kishori Lal Gosvami, Babu G. C. Chakravarti, Mr. W. C. Lydiard and Mr. A. Wathen, Chairmen of the Serampore, Suri, Bankura and Kurseong Municipalities; Rai Bahadur Sital Prosad, Babu Sachchitanand Sahai, Babu G. N. Bose, Babu S. C. Sen, Babu S. P. Singh, Mr. Wasi Ahmad and Babu N. C. Mitter, Vice-Chairman of the Gaya, Arrah, Motihari, Darbhanga, Monghyr, Bhagalpur and Cuttack Municipalities, respectively; and Babu S. K. Aikat, a member of the Ranchi Municipal Committee. There are no doubt others who deserve commendation; but some of the reports give no definite information on this point, although the Lieutenant-Governor in 1907 specially requested that the names of those doing good work should be reported.

42. The record of the year is, on the whole, a satisfactory one, and Sir Andrew Fraser has much pleasure in congratulating the Municipalities on the good work that has been done, and the interest that has been shown by a large number of members of Municipal Committees in their duties. To all the gentlemen who have ungrudgingly given both time and trouble to the service of their fellow-citizens, he desires to convey his hearty thanks.

By order of the Lieutenant-Governor of Bengal,

C. A. OLDHAM,

Offg. Secretary to the Government of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1906-1907.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1907.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BURDWAN DIVISION.													
Burdwan ...	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	2	5	15	22	2	20	3	19	
	2	Kalna		8,121	...	5	10	15	...	15	...	15	
	3	Katwa		7,220	...	4	8	12	...	12	...	12	
	4	Dainhat		5,618	...	4	8	12	...	12	...	12	
	5	Raniganj ...		16,398	...	4	8	12	...	12	3	9	
	6	Asansol ...		17,984	5	5	...	10	5	5	6	4	
			Total ...	94,032	7	27	49	83	7	76	12	71	
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	3	2	11	16	3	13	2	14	
Bankura	8	Bankura ...	Act III (B.C.) of 1884 as amended.	20,666	3	1	8	12	3	9	2	10	
	9	Vishnupur ...		19,090	...	4	8	12	1	11	...	12	
	10	Sonamukhi ...		13,448	...	9	...	9	...	9	...	9	
			Total ...	53,204	3	14	16	33	4	29	2	31	
Midnapore ...	11	Midnapore ...	Act III (B.C.) of 1884 as amended.	33,138	2	3	12	18	3	15	4	14	
	12	Tamluk		7,872	3	2	8	12	2	10	...	12	
	13	Ghatal		14,537	...	5	10	15	2	13	...	15	
	14	Chandrakona ...		9,315	...	4	8	12	...	12	...	12	
	15	Ramjibanpur ...		10,265	...	3	6	9	...	9	...	9	
	16	Khirpai		4,995	...	3	6	9	...	9	...	9	
	17	Kharar		9,493	...	5	10	15	...	15	...	15	
			Total ...	89,615	5	25	60	90	7	83	4	86	
Hooghly ...	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	2	4	12	18	3	15	3	15	
	19	Serampore ...		44,451	...	6	12	18	2	16	5	13	
	20	Uttarpara ...		7,036	...	4	8	12	1	11	...	12	
	21	Baidyabati ...		17,174	...	4	8	12	...	12	2	10	
	22	Bhadreswar ...		15,150	...	4	8	12	...	12	3	9	
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9	
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9	
	25	Arambagh ...		8,281	2	8	...	10	3	7	...	10	
			Total ...	133,892	4	36	60	100	9	91	13	87	
Howrah ...	26	Howrah ...	Act III (B.C.) of 1884 as amended.	157,594	4	6	20	30	6	24	8	22	
	27	Bally		18,662	...	6	12	18	...	18	4	14	
	28	Uluberia ...		5,395	1	8	...	9	2	7	...	9	
			Total ...	181,651	5	20	32	57	8	49	12	45	
			Divisional Total	561,086	27	124	228	379	38	341	45	334	
PRESIDENCY DIVISION.													
24-Parganas ...	29	Cossipore-Chitpur.	Act III (B.C.) of 1884.	40,750	...	4	8	12	4	8	2	10	
	30	Maniktala ...		32,387	...	4	8	12	2	10	1	11	
	31	Baranagore ...		25,432	...	3	6	9	1	8	3	6	
	32	Kamarhati ...		13,216	...	9	...	9	2	7	2	7	
	33	South Suburban		26,374	...	4*	6	10	1	9	...	10	
	34	Tollyganj ...		12,821	...	3	6	9	2	7	...	9	
	35	Garden Reach ...		38,00	...	12	...	12	...	12	7	5	
	36	Rajpur ...		10,713	...	6	12	18	1	17	...	18	
	37	Baruipur ...		4,217	...	4†	5	9	1	8	...	9	
	38	Jainagar ...		8,810	...	4	8	12	...	12	...	12	
	39	South Dum-Dum		10,904	...	3	6	9	1	8	1	8	
	40	North Dum-Dum		4,996	...	3	6	9	2	7	...	9	
	41	South Barrackpore.		9,419	...	3	6	9	2	7	...	9	
	42	Panihati ...		11,178	...	3	7	10	2	8	...	10	
	43	Tittaghar ...		16,065	...	9	...	9	...	9	6	3	
	44	North Barrackpore.		11,670	...	5	10	15	...	15	...	15	
	45	Garulia ...		8,305	...	10	...	10	1	9	4	6	
	46	Barasat ...		8,634	...	6	12	18	5	13	...	18	
	47	Naihati ...		13,831	...	3	6	9	3	6	2	7	
	48	Halisahar ...		9,922	...	4	8	12	5	7	2	10	
	49	Bhatpara ...		21,540	...	11	...	11	...	11	6	5	
	50	Gobardanga ...		5,865	...	3	6	9	...	9	...	9	
	51	Basirhat ...		16,315	...	5	10	15	...	15	...	15	
	52	Baduria ...		12,921	...	4	8	12	1	11	...	12	
	53	Taki ...		5,089	...	3	6	9	1	8	...	9	
	54	Budge-Budge ...		13,051	...	9	...	9	1	8	6	3	
			Total ...	392,425	...	137	150	287	38	249	42	245	
Nadia	55	Krishnagar ...	Act III (B.C.) of 1884.	24,547	4	3	14	21	4	17	1	20	
	56	Santipur ...		26,898	1	9	...	10	1	9	...	10	
	57	Ranaghat ...		5,448	1	5	12	18	1	17	...	18	
	58	Nadia ...		10,880	...	9	...	9	...	9	...	9	
	59	Kushtia ...		5,330	...	4	8	12	...	12	1	11	
	60	Kumarkhali ...		4,584	...	5	10	15	...	15	...	15	
	61	Meherpur ...		5,766	...	3	6	9	...	9	...	9	
	62	Birnagar ...		3,124	...	4	8	12	...	12	...	12	
	63	Chakdah ...		5,482	...	12	...	12	...	12	1	11	
			Total ...	95,059	6	54	58	118	6	112	3	115	

* One appointed under section 16 of the Bengal Municipal Act.
† Ditto ditto.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1907*—continued.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PRESIDENCY DIVISION—*concluded.*													
Murshidabad ...	64	Berhampore ...	Act III (B.C.) of 1884.	24,397	2	6	17	25	5	20	2	23	
	65	Murshidabad ...		15,168	...	5	10	15	...	15	...	15	
	66	Azimganj ...		13,385	...	5	10	15	...	15	...	15	
	67	Jangipur ...		10,921	...	6	12	18	2	16	1	17	
	68	Kandi ...		12,036	1	3	7	11	3	8	...	11	
			Total ...	75,907	3	25	56	84	10	74	3	81	
Jessore	69	Jessore ...	Act III (B.C.) of 1884.	8,054	...	6	12	18	3	15	...	18	
	70	Kotchandpur ...		9,560	...	3	6	9	1	8	...	9	
	71	Maheshpur ...		4,180	1	5	10	16	2	14	...	16	
			Total ...	21,794	1	14	28	43	6	37	...	43	
Khulna	72	Khulna ...	Act III (B.C.) of 1884.	10,480	4	1	10	15	3	12	1	14	
	73	Satkhira ...		10,381	...	4	8	12	1	11	...	12	
	74	Debhatta ...		5,454	...	12	...	12	...	12	...	12	
			Total ...	26,315	4	17	18	39	4	35	1	38	
			Divisional Total...	611,500	14	247	310	571	64	507	49	522	
PATNA DIVISION.													
Patna	75	Patna	Act III (B.C.) of 1884.	153,739	4	7	20	31	4	27	4	27	
	76	Barh		12,164	2	1	6	9	2	7	...	9	
	77	Bihar		34,151	2	2	8	12	2	10	1	11	
	78	Dinapore ...		22,858	1	6	12	19	3	16	2	17	
			Total ...	222,912	9	16	46	71	11	60	7	64	
Gaya	79	Gaya	Act III (B.C.) of 1884.	71,288	5	4	16	25	4	21	7	18	
	80	Tikari		6,437	2	10	...	12	5	7	1	11	
	81	Daudnagar ...		9,744	1	12	...	13	1	12	...	13	
			Total ...	87,469	8	26	16	50	10	40	8	42	
Shahabad ...	82	Arrah	Act III (B.C.) of 1884.	46,170	1	5	12	18	2	16	2	16	
	83	Jagadishpur ...		11,451	...	4	5	9	...	9	1	8	
	84	Buxar		13,945	...	5	8	13	4	9	2	11	
	85	Dumraon ...		17,236	...	3	6	9	1	8	...	9	
	86	Bhabhua ...		5,660	1	3	6	10	2	8	...	10	
	87	Sasaram ...		23,644	1	7	14	22	1	21	...	22	
			Total ...	118,106	3	27	51	81	10	71	5	76	
Saran	88	Chapra ...	Act III (B.C.) of 1884.	45,901	1	5	12	18	4	14	4	14	
	89	Revelganj ...		9,765	2	2	8	12	2	10	2	10	
	90	Sewan ...		15,756	1	3	6	10	1	9	1	9	
			Total ...	71,422	4	10	26	40	7	33	7	33	
Champaran ...	91	Motihari ...	Act III (B.C.) of 1884.	13,730	2	3	8	13	3	10	4	9	
	92	Bettiah		24,696	2	11	...	13	8	5	3	10	
			Total ...	38,426	4	14	8	26	11	15	7	19	
Muzaffarpur ...	93	Muzaffarpur ...	Act III (B.C.) of 1884.	45,617	1	6	12	19	3	16	5	14	
	94	Hajipur ...		21,398	...	4	9	13	2	11	1	12	
	95	Lalganj ...		11,502	...	10	1	11	2	9	1	10	
	96	Sitamarhi ...		9,538	1	11	...	12	2	10	1	11	
			Total ...	88,055	2	31	22	55	9	46	8	47	
Darbhanga ...	97	Darbhanga ...	Act III (B.C.) of 1884.	66,244	4	4	14	22	5	17	4	18	
	98	Madhubani ...		12,900	1	5	10	16	3	13	1	15	
	99	Roserha ...		10,246	...	14	...	14	...	14	2	12	
	100	Samastipur ...		9,101	2	7	...	9	2	7	2	7	
			Total ...	98,490	7	30	24	61	10	51	9	52	
			Divisional Total...	724,880	37	154	193	384	68	316	51	333	
BHAGALPUR DIVISION.													
Monghyr ...	101	Monghyr ...	Act III (B.C.) of 1884.	50,133	2	5	12	19	3	16	4	15	
	102	Jamalpur ...		20,074	8	...	10	18	...	18	10	8	
			Total ...	70,207	10	5	22	37	3	34	14	23	
Bhagalpur ...	103	Bhagalpur ...	Act III (B.C.) of 1884.	75,764	1	7	14	22	4	18	6	16	
	104	Colgong ...		5,360	...	11	...	11	1	10	...	11	
			Total ...	81,124	1	18	14	33	5	28	6	27	

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1907*—concluded.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Official.	(f) Non-official.	(g) European.	(h) Native.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BHAGALPUR DIVISION—*concluded.*													
Purnea	105	Purnea	Act III (B.C.) of 1884.	14,006	2	4	12	18	3	15	4	14	
	106	Kishanganj		7,689	1	5	7	13	2	11	1	12	
	107	Katihar		9,076	...	12	...	12	2	10	...	12	
			Total	30,771	3	21	19	43	7	36	5	38	
Darjeeling	108	Darjeeling	Act III (B.C.) of 1884.	16,928	4	21	...	25	5	20	21	4	
	109	Kurseong		4,469	1	3	8	12	2	10	8	4	
			Total	21,397	5	24	8	37	7	30	29	8	
Santhal Parganas	110	Deoghar	Act III (B.C.) of 1884.	7,019	...	6	10	16	5	11	1	15	
	111	Sahibganj		7,894	2	1	6	9	2	7	3	6	
	112	Dumka		5,326	3	7	...	10	3	7	2	8	
			Total	20,239	5	14	16	35	10	25	6	29	
			Divisional Total	223,738	24	82	79	185	32	153	60	125	
ORISSA DIVISION.													
Cuttack	113	Cuttack	Act III (B.C.) of 1884.	46,555	3*	3	12	18	3	15	2	16	
	114	Jajpur		12,109	1	11	...	12	1	11	...	12	
	115	Kendrapara		15,245	...	12	...	12	3	9	1	11	
			Total	73,909	4	26	12	42	7	35	3	39	
Balasore	116	Balasore	Act III (B.C.) of 1884.	20,965	1	5	12	18	4	14	3	15	
Puri	117	Puri	Ditto	30,857	2	3	10	15	5	10	2	13	
Sambalpur	118	Sambalpur	Central Provinces Municipal Act (XVIII of 1859).	14,003	...	4	12	16	2	14	3	13	
			Divisional Total	139,734	7	38	46	91	18	73	11	80	
CHOTA NAGPUR DIVISION.													
Hazaribagh	119	Hazaribagh	Act III (B.C.) of 1884 as amended up to date.	15,799	3	4	8	15	4	11	4	11	
	120	Chatra		10,599	2	8	6	16	6	10	1	15	
	121	Giridih		9,433	1	8	...	9	1	8	4	5	
			Total	35,831	6	20	14	40	11	29	9	31	
Ranchi	122	Ranchi	Ditto	23,810	3	3	10	16	3	13	4	12	
	123	Lohardaga		6,123	...	10	...	10	...	10	1	9	
			Total	29,933	3	13	10	26	3	23	5	21	
Palamau	124	Daltonganj	Ditto	4,691	5	5	...	10	5	5	3	7	
Manbhum	125	Purulia	Ditto	17,291	3	4	12	19	5	14	5	14	
	126	Jhalda		4,879	...	9	...	9	1	8	...	9	
	127	Raghunathpur		4,172	1	9	...	10	2	8	2	8	
			Total	26,342	4	22	12	38	8	30	7	31	
Singhbhum	128	Chaibassa	Ditto	8,653	4	9	...	13	5	8	3	10	
			Divisional Total	105,450	22	69	36	127	32	95	27	100	
			GRAND TOTAL	2,366,388	131	714	892	1,737	252	1,485	243	1,494	
			GRAND TOTAL FOR 1905-06.	2,354,856	100	758	887	1,745	244	1,501	228	1,517	

FORM No. II.

STATEMENT OF INCOME

OF

THE MUNICIPALITIES IN BENGAL

DURING

1906-1907.

FORM NO. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates).	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	4,893	...	...	...	...	...	...	...	...	...	...	33,333	5,458	1,191	4,250	24,950	...	17,491	...	...	91,673
	2	Kalna	3,489	...	...	...	...	...	...	...	...	...	...	334	3,577	225	...	...	...	3,600	4,488	47	12,171
	3	Katwa	2,349	...	...	...	...	...	...	...	...	...	...	139	684	88	...	...	...	2,102	4,927	38	7,978
	4	Dainhat	651	...	...	...	...	...	...	...	...	...	...	8	338	...	...	...	...	431	2,435	22	3,234
	5	Raniganj	5,683	...	...	...	...	...	...	...	...	...	...	12,385	1,553	550	...	...	...	2,337	...	42	17,867
	6	Asansol	2,633	...	...	...	...	...	...	...	...	...	...	12,948	853	242	...	...	...	4,836	...	28	18,907
		Total	19,698	...	...	...	...	...	...	...	...	...	...	64,647	12,463	2,296	4,250	24,950	...	31,197	11,850	177	1,51,830
Birbhum	7	Suri	939	...	...	...	...	...	...	...	...	...	...	1,509	782	91	...	...	...	4,108	4,979	5	11,474
Bankura	8	Bankura	3,022	...	...	...	...	...	...	...	...	...	...	1,046	2,772	105	...	...	...	2,435	6,605	148	13,111
	9	Vishnupur	240	...	...	...	...	...	...	...	...	...	...	168	1,168	39	...	...	...	...	5,465	42	6,882
	10	Sonamukhi	1,165	...	...	...	...	...	...	...	...	...	...	59	476	92	...	...	...	...	4,166	...	4,793
		Total	4,427	...	...	...	...	...	...	...	...	...	...	1,273	4,416	236	...	...	...	2,435	16,236	190	24,786
Midnapore	11	Midnapore	6,964	...	...	...	...	...	...	...	...	...	...	17,698	5,508	413	...	...	...	13,629	...	82	37,330
	12	Tamluk	1,703	...	...	...	...	...	...	...	...	...	...	347	325	29	206	...	...	2,279	3,375	52	6,613
	13	Ghatal	2,724	...	...	...	...	...	...	...	...	...	...	249	1,041	8	1,307	...	...	...	5,820	63	8,483
	14	Chandrakona	743	...	...	...	...	...	...	...	...	...	...	26	1,548	...	...	...	...	...	2,919	51	4,544
	15	Ramjibanpur	281	...	...	...	...	...	...	...	...	...	...	39	925	...	...	...	...	...	2,278	18	3,260
	16	Khirpai	242	...	...	...	...	...	...	...	...	...	...	33	1,129	...	...	...	...	...	1,667	18	2,847
	17	Kharar	186	...	...	...	...	...	...	...	...	...	...	2	594	...	...	...	...	...	3,255	41	3,892
		Total	12,843	...	...	...	...	...	...	...	...	...	...	18,394	11,070	450	1,513	...	...	15,908	19,314	325	66,974
Hooghly	18	Hooghly-Chinsura	6,156	...	...	...	...	...	...	...	...	...	...	31,915	4,572	740	3,639	...	...	16,919	...	...	57,815
	19	Serampore	7,054	...	...	...	...	...	...	...	...	...	...	29,695	1,374	1,192	6,171	...	...	16,258	...	268	54,958
	20	Uttarpara	21,886	...	...	...	...	...	...	...	...	...	...	8,566	1,292	451	1,145	...	...	4,940	...	29	16,423
	21	Baidyabati	2,345	...	...	...	...	...	...	...	...	...	...	38	5,664	1,658	392	...	...	4,887	8,155	24	20,818
	22	Bhadreswar	4,117	...	...	...	...	...	...	...	...	...	...	9,975	931	460	...	...	...	4,402	499	42	16,309
	23	Kotrung	1,548	...	...	...	...	...	...	...	...	...	...	4,827	176	1,949	...	...	...	...	...	39	6,991
	24	Bansberia	2,357	...	...	...	...	...	...	...	...	...	...	...	200	220	...	...	...	...	4,418	10	4,848
	25	Arambagh	876	...	...	...	...	...	...	...	...	...	...	522	354	150	...	...	...	1,147	3,277	23	5,453
		Total	46,339	...	...	...	...	...	...	...	...	...	...	85,538	14,563	6,800	11,377	...	...	48,553	16,349	435	1,83,615
Howrah	26	Howrah	1,36,437	...	...	...	...	...	...	...	...	...	...	1,83,341	15,435	2,080	...	1,35,708	56,075	1,62,577	...	2,939	5,58,155
	27	Bally	5,584	...	...	...	...	...	...	...	...	...	...	15,574	440	1,027	1,462	...	...	8,192	...	88	26,783
	28	Uluberia	640	...	...	...	...	...	...	...	...	...	...	535	39	105	...	...	...	...	2,779	...	3,458
		Total	1,42,661	...	...	...	...	...	...	...	...	...	...	1,99,450	15,914	3,212	1,462	1,35,708	56,075	1,70,769	2,779	3,027	5,88,396
		Divisional Total	2,26,907	...	...	...	...	...	...	...	...	...	...	3,70,811	59,208	13,085	18,602	1,60,658	56,075	2,72,970	71,507	4,159	10,27,075
PRESIDENCY DIVISION.																							
24-Parganas	29	Cossipore-Chitpur	8,822	...	...	...	...	...	...	...	...	...	...	76,661	3,820	896	...	30,334	3,123	39,931	...	1,099	1,55,864
	30	Maniktala	1,23,615	...	...	...	...	...	...	...	...	...	...	35,332	7,247	3,282	...	12,199	74	22,137	...	806	81,067
	31	Baranagore	5,159	...	...	...	...	...	...	...	...	...	...	19,147	1,678	555	1,650	...	...	16,120	...	339	39,489
	32	Kamarhati	1,272	...	...	...	...	...	...	...	...	...	...	8,804	626	283	...	...	...	5,079	...	276	15,068
	33	South Suburban	1,099	...	...	...	...	...	...	...	...	...	...	12,440	1,950	3,131	...	439	...	4,044	...	81	22,085
	34	Tollyganj	16,964	...	...	...	...	...	...	...	...	...	...	11,292	1,677	3,297	...	...	...	1,764	...	201	18,231
	35	Garden Reach	11,833	...	...	...	...	...	...	...	...	...	...	29,812	2,006	250	...	13,395	...	19,904	...	106	65,473
	36	Rajpur	501	...	...	...	...	...	...	...	...	...	...	39	1,098	121	...	...	...	2,269	5,056	430	9,013
	3	Baruipur	876	...	...	...	...	...	...	...	...	...	...	246	1,730	56	...	...	...	1,723	2,834	75	6,664
	38	Jainagar	1,856	...	...	...	...	...	...	...	...	...	...	60	596	139	...	...	...	1,523	3,400	22	5,740
	39	South Dum-Dum	5,156	...	...	...	...	...	...	...	...	...	...	2,509	2,034	327	...	1,700	...	2,089	4,375	8	13,042
	40	North Dum-Dum	318	...	...	...	...	...	...	...	...	...	...	22	2,840	15	...	...	...	488	1,495	3	4,863
	41	South Barrackpore	862	...	...	...	...	...	...	...	...	...	...	2,400	369	782	...	...	...	4,155	3,844	23	11,573
	42	Panihati	2,214	...	...	...	...	...	...	...	...	...	...	230	778	74	...	...	...	3,934	5,508	222	10,746
	43	Tittaghar	35,263	...	...	...	...	...	...	...	...	...	...	13,972	630	336	...	...	...	10,834	...	45	25,817
	44	North Barrackpore	4,331	...	...	...	...	...	...	...	...	...	...	113	614	431	393	...	...	4,689	5,233	29	11,402
	45	Garulia	1,005	...	...	...	...	...	...	...	...	...	...	5,483	190	410	...	...	...	5,676	328	7	12,094
	46	Barasat	4,286	...	...	...	...	...	...	...	...	...	...	526	7,249	114	...	...	...	1,427	3,445	85	12,846
	47	Naihati	7,946	...	...	...	...	...	...	...	...	...	...	725	648	312	1,648	...	...	4,830	7,322	72	15,557
	48	Halisahar	875	...	...	...	...	...	...	...	...	...	...	1,992	673	87	310	...	...	3,012	4,217	134	10,425
	49	Bhatpara	20,630	...	...	...	...	...	...	...	...	...	...	18,444	695	2,777	488	...	...	9,130	...	111	31,645
	50	Gobardanga	2,433	...	...	...	...	...	...	...	...	...	...	116	518	18	...	...	...	...	3,487	28	4,167
	51	Basirhat	1,204	...	...	...	...	...	...	...	...	...	...	852	1,082	250	...	...	...	1,256	4,109	151	7,200
	52	Baduria	477	...	...	...	...	...	...	...	...	...	...	...	848	39	...	...	...	202	3,608	15	4,712
	53	Taki	620	...	...	...	...	...	...	...	...	...	...	48	118	...	...	...	...	725	1,984	40	2,915
	54	Budge-Budge	2,089	...	...	...	...	...	...	...	...	...	...	19,794	324	145	...	...	...	5,581	...	135	25,979
		Total	2,61,706	...	...	...	...	...	...	...	...	...	...	2,60,549	42,038	13,127	4,489	58,067	3,197	1,72,422	60,245	4,548	6,23,677

Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais (rest-houses) dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(a)	26(b)	26(c)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
548	303	41	...	...	...	892	3,899	...	499	5,057	...	3,798	...
191	...	9	...	...	...	200	148	...	18	...	...	...	...
281	...	3	...	...	...	284	128	...	...	...	...	...	...
460	...	5	...	...	...	465	149	1	...	...	...	...	...
527	104	20	...	...	...	651	147	...	18	...	...	30	...
633	195	4	...	...	...	832	1	...	...	...	...	2,626	...
2,580	602	82	...	...	...	3,264	4,472	1	535	5,057	...	6,454	...
410	151	7	...	...	...	568	140	8	82	...	...	730	...
216	89	4	...	...	...	309	10	...	...	...	106	1,194	...
195	...	1	...	...	...	196	999	9	...	...	...	932	...
280	...	...	...	...	...	280	9	...	...	...	...	...	...
691	89	5	...	...	...	785	1,018	9	...	...	106	2,126	...
551	413	12	...	...	...	976	684	5	44	13,244	1,004	698	...
72	...	31	...	...	...	103	62	181	112	...	22	2,401	...
100	...	4	...	...	...	104	1,252	15	...	...	...	...	...
104	...	1	...	...	...	105	1,550	16	...	...	...	...	...
76	...	...	...	...	...	76	850	...	...	...	...	...	...
85	...	5	...	...	...	90	...	5	...	...	...	...	...
142	...	4	...	...	...	146	278	6	...	...	...	...	...
1,130	413	57	...	...	...	1,600	4,676	228	156	13,244	1,026	3,099	...
289	372	38	...	...	...	699	422	222	...	...	...	50	...
491	252	29	...	...	...	772	776	6	15	...	1,263	2,220	...
107	168	4	...	...	...	279	111	...	...	...	...	...	...
157	9	18	...	...	...	184	111	36	...	...	...	51	...
278	64	9	...	...	...	351	...	72	...	...	...	53	...
82	...	3	...	...	...	85	...	...	...	...	...	...	...
224	...	3	...	...	...	227	...	...	...	...	...	...	...
150	...	16	...	...	...	166	473	...	...	...	...	...	...
1,778	865	120	...	...	...	2,763	1,893	336	15	...	1,263	2,374	...
1,593	723	58	9,923	...	...	12,297	6,068	79	9,791	...	...	11,937	...
125	9	7	...	...	...	141	334	4	25	...	...	...	...
106	...	5	...	...	...	111	...	...	...	...	...	...	...
1,824	732	70	9,923	...	...	12,549	6,402	83	9,816	...	...	11,937	...
8,413	2,852	341	9,923	...	...	21,529	18,601	665	10,604	18,301	2,395	26,720	...
651	106	74	14,539	...	...	15,370	1,178	13	5,015	...	...	75	...
636	528	15	1,975	...	...	3,154	475	...	3,956	...	...	125	...
380	73	32	...	...	...	485	1,625	15	16	...	...	55	...
168	7	27	...	...	...	202	201	95	5	...	...	217	...
134	142	64	...	...	...	340	10	...	225	...	...	...	...
380	124	17	...	...	...	521	631	2	1,332	...	...	243	125
300	227	27	1,184	...	...	1,738	37	...	1,994	...	...	50	...
55	184	22	...	...	...	261	58	51	18	...	...	25	...
169	68	5	...	...	...	242	15	23	...	...	...	25	...
160	...	13	...	...	...	173	144	5	...	...	2	...	...
191	27	12	...	...	...	230	45	11	...	...	...	6	...
231	49	2	...	...	...	282	...	...	...	...	...	...	...
317	174	6	...	...	...	497	69	11	...	...	...	...	...
352	56	19	...	...	...	427	1	3	...	...	...	50	...
110	45	...	...	...	...	155	258	24	...	...	...	693	...
240	129	2	...	...	...	371	31	...	3	...	...	226	...
49	...	1	...	...	...	50	264	...	122	...	...	25	...
270	50	5	...	...	...	325	217	37	...	...	...	305	...
298	68	7	...	...	...	373	12	5	...	...	...	...	...
381	43	7	...	...	...	431	34	3	...	...	...	273	...
685	...	14	...	...	...	699	72	3,956	764	...	...	75	...
84	...	...	...	...	...	84	...	...	...	...	...	...	...
315	...	18	...	...	...	333	32	33	...	...	...	47	...
235	...	19	...	...	...	254	16	...	...	...	...	42	...
29	...	13	...	...	...	42	31	...	...	...	...	5	...
66	...	...	...	...	...	66	74	20	1,020	...	...	75	...
6,886	2,100	421	17,698	...	...	27,105	5,530	4,307	14,470	...	2	2,636	125

Revenue derived from Municipal Property and powers apart from taxation—*concld.*								Grants and Contributions (for General and Special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).			Interest of investments.					From Government.			From local funds.			From other sources.			
From burning-ghats and burial-grounds.	Other fees.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	...	608	...	500	628	...	15,034	...	596	350	...	...	2,200	...	...	3,795	6,741
1,568	52	50	75	...	...	...	1,911	...	...	...	...	...	...	...	...	...	...
1,300	...	79	...	...	...	...	1,507	...	...	30	50	...	450	...	...	174	704
150	...	10	...	...	...	...	310	...	...	...	...	...	113	...	...	89	202
...	17	119	...	...	...	...	331	...	...	30	...	...	104	...	...	490	624
...	34	178	...	...	...	...	2,839	...	...	...	...	...	...	...	...	...	...
3,063	103	1,044	75	500	628	...	21,932	...	596	210	50	...	2,867	...	...	4,548	8,271
...	...	358	...	...	9	...	1,327	...	...	105	...	...	1,000	...	...	599	1,704
...	...	544	...	...	...	...	1,854	900	...	637	...	...	1,025	...	...	144	2,706
...	...	169	...	...	...	...	2,109	...	...	211	...	...	169	...	...	74	454
...	...	20	...	...	...	...	29	...	...	...	...	...	265	...	...	27	292
...	...	733	...	...	...	...	3,992	900	...	848	...	...	1,459	...	...	245	3,452
338	53	357	...	1,848	398	...	18,673	...	12,037	1,054	...	551	3,199	...	214	713	17,768
...	...	158	...	...	...	...	2,936	...	...	160	...	...	150	...	...	533	843
...	...	181	46	...	...	...	1,493	...	...	49	...	...	180	...	...	157	386
...	...	89	...	...	...	...	1,655	...	...	...	...	...	225	...	...	183	408
...	...	62	79	...	...	...	991	...	...	...	...	...	259	...	...	200	459
...	...	37	...	...	...	...	42	...	...	50	...	...	180	...	...	124	354
...	...	57	...	...	...	...	341	...	...	...	...	...	180	...	...	84	264
338	53	941	124	1,848	398	...	26,131	...	12,037	1,313	...	551	4,373	...	214	1,994	20,482
...	...	374	...	...	...	...	1,068	...	...	...	...	...	...	160	...	...	160
...	3	508	...	...	...	...	4,791	...	...	1,748	...	...	...	15	...	5,380	7,143
...	...	131	...	...	...	...	242	764	...	...	...	...	...	14	...	...	778
875	...	201	86	...	...	...	1,360	...	...	...	...	...	...	...	...	99	99
105	...	308	...	...	...	...	538	...	...	...	...	...	...	...	...	1,138	1,138
...	...	15	...	...	...	...	15	...	...	...	...	...	...	...	...	...	...
2,273	...	23	...	...	...	...	2,296	...	...	...	...	...	...	...	...	...	...
...	...	28	...	...	...	...	501	...	...	390	...	...	350	...	21	187	948
3,253	3	1,588	86	...	...	...	10,811	764	...	2,138	...	...	350	189	21	6,804	10,266
...	(*b*) 8,887	8,159	4,208	...	...	...	49,129	250	...	...	...	...	...	451	...	186	887
5	...	141	...	...	...	...	509	...	...	...	...	...	...	...	...	29	29
...	...	243	...	...	...	...	243	...	...	...	...	...	...	...	...	...	...
5	8,887	8,543	4,208	...	...	...	49,881	250	...	...	...	...	...	451	...	215	916
6,659	9,046	13,207	4,493	2,348	1,035	...	1,14,074	1,914	12,633	4,614	50	551	10,049	640	235	14,405	45,091
331	5,000	1,710	473	...	...	...	13,795	...	...	...	700	...	...	...	...	58	758
...	...	521	...	...	...	...	5,077	...	...	500	155	...	...	26,444	...	67	27,166
100	...	286	...	...	...	...	2,097	...	...	...	...	...	...	...	...	...	...
27	...	50	...	...	...	...	595	...	...	200	...	...	...	101	...	...	301
2,870	300	453	...	...	...	...	3,888	2,750	...	200	240	...	...	...	...	...	3,190
...	...	341	...	...	...	...	2,674	...	...	200	...	...	...	...	...	...	200
60	...	305	...	...	...	...	2,446	...	...	500	...	...	...	...	...	...	500
...	...	223	...	...	...	...	375	...	...	...	...	...	...	...	...	23	23
110	...	153	...	...	...	...	326	...	...	...	...	...	120	...	...	113	233
84	2	55	...	...	...	...	292	...	...	100	...	...	300	...	...	67	467
...	...	180	...	...	...	...	242	...	...	...	...	...	...	...	...	80	80
...	...	11	...	...	...	...	11	...	...	...	...	...	...	...	...	5	5
686	...	56	...	...	...	...	822	...	...	200	1,003	...	160	550	...	...	1,913
315	...	45	...	...	...	...	414	...	...	...	...	...	...	...	...	...	...
70	...	343	...	...	...	...	1,387	...	...	...	...	...	...	1,500	...	...	1,500
86	105	110	187	...	...	...	748	...	...	200	...	...	...	...	...	44	244
117	46	425	...	...	...	...	999	...	...	700	...	...	...	1,110	...	15	1,825
...	...	51	...	...	35	...	645	...	...	35	...	...	120	...	...	158	313
...	139	474	...	...	...	...	630	...	...	...	...	...	...	79	...	61	140
...	...	41	...	...	...	...	351	...	...	...	...	...	...	36	...	51	87
100	...	371	...	...	...	...	5,338	...	...	...	...	...	...	...	...	...	...
...	...	54	...	...	...	...	54	...	...	...	...	...	...	...	...	...	...
...	...	96	...	...	...	...	208	...	...	280	...	...	120	...	...	20	420
...	...	32	...	...	...	...	90	...	...	...	...	...	240	...	...	...	240
...	...	10	...	...	...	...	46	...	...	...	...	...	...	...	...	...	...
...	...	80	...	...	...	...	1,269	...	...	500	...	...	...	...	...	853	1,353
4,956	5,592	6,506	660	...	35	...	44,819	2,750	...	3,615	2,098	...	1,060	29,820	...	1,615	40,958

in Bengal during the year ending 31st March 1907.

Miscellaneous.			Total income of the year excluding opening balance.	Extraordinary and Debt.								Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.					
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1,026	186	1,212	*1,15,552*	...	...	...	...	...	12,963	3,334	15,997	1,31,549	1,36,442	2 5 10	2 15 9	
58	39	97	*14,379*	...	...	...	...	...	369	77	446	14,825	18,314	1 7 11	1 12 3	
2	73	75	*10,548*	...	...	...	...	...	995	1,327	2,322	12,870	15,219	1 1 8	1 7 4	
137	16	153	*4,304*	...	...	...	...	...	150	178	328	4,632	5,283	0 9 2	0 13 3	
...	155	155	*19,628*	...	...	...	...	100	245	774	1,119	20,747	26,439	1 1 2	1 3 1	
62	141	203	*22,781*	...	...	...	...	...	...	17	17	22,798	25,431	1 0 9	1 4 3	
1,285	610	1,895	*1,87,192*	...	...	...	...	100	14,722	5,407	20,229	2,07,421	2,27,119	1 9 10	1 15 10	
...	21	21	*15,094*	...	...	...	...	...	1,204	516	1,720	16,814	17,753	1 5 1	1 11 9	
166	665	831	*18,811*	...	...	...	...	...	(a)4,595	614	5,209	24,020	27,042	0 10 1	0 14 6	(a) Includes Rs 1,818 on account of the Dispensary Fund.
2	76	78	*9,719*	...	...	...	...	...	200	103	303	10,022	10,262	0 5 9	0 8 1	
..	32	32	*5,426*	...	...	...	...	...	288	243	531	5,957	7,122	0 5 9	0 6 5	
168	773	941	*33,956*	...	...	...	...	...	5,083	960	6,043	39,999	44,426	0 7 5	0 10 2	* The difference of Rs. 2,577 is due to the exclusion of the balance at the credit of the Bankura Dispensary erroneously incorporated into the general balance in 1905-06.
...	135	135	*74,882*	...	...	...	...	...	7,379	4 369	11,748	86,630	93,594	1 2 0	2 4 2	
...	352	352	*10,847*	...	...	...	...	...	1,305	318	1,623	12,470	14,173	0 13 5	1 6 0	
...	19	19	*10,490*	...	...	...	...	...	...	1,563	1,563	12,053	14,777	0 9 4	0 11 6	
...	47	47	*6,759*	...	...	...	...	...	1,400	285	1,685	8,444	9,187	0 7 10	0 11 7	
...	4	4	*4,790*	...	...	...	...	...	...	21	21	4,811	5,092	0 5 1	0 7 6	
...	152	152	*3,485*	...	1,000	...	...	...	800	...	1,800	5,285	5,527	0 9 1	0 11 2	
...	2	2	*4,645*	...	...	...	...	...	125	600	725	5,370	5,556	0 6 7	0 7 10	
...	711	711	*1,15,898*	...	1,000	...	...	...	11,009	7,156	19,165	1,35,063	1,47,906	0 11 11	1 4 8	
4	1,317	1,321	*61,063*	...	...	...	...	...	1,303	1,572	2,875	63,938	70,094	1 15 5	2 1 3	
...	99	99	*67,763*	...	...	...	...	...	7,066	1,633	8,699	76,462	83,516	1 3 9	1 8 4	
1	100	101	*17,823*	...	...	...	...	...	460	...	460	18,283	40,169	2 5 4	2 8 6	
631	66	697	*23,158*	1,810	...	...	...	50	717	1,797	3,874	27,032	29,377	1 3 4	1 5 6	
1,283	5	1,288	*19,624*	...	...	...	...	...	380	1,982	2,362	21,986	26,103	1 1 2	1 4 8	
...	42	42	*7,133*	...	...	...	...	...	20	392	412	7,545	9,093	1 2 9	1 3 2	
...	102	102	*7,473*	...	...	...	...	50	1,460	433	1,943	9,416	11,773	0 11 11	1 2 5	
...	34	34	*7,102*	...	...	...	...	...	...	...	...	7,102	7,978	0 10 6	0 13 8	
1,919	1,765	3,684	*2,11,139*	1,810	...	...	...	100	11,406	7,809	20,625	2,31,764	2,78,103	1 5 11	1 9 2	
2,114	5,318	7,432	*6,27,900*	...	2,00,000	...	49,994	...	1,38,340	10,778	3,99,107	10,27,007	11,83,444	3 8 8	3 15 8	
299	177	476	*27,938*	...	...	...	...	...	20	...	20	27,958	33,542	1 6 5	1 7 11	
...	98	98	*3,910*	...	...	...	...	...	...	...	...	3,910	4,550	0 10 3	0 11 7	(b) Court-fees ... Rs. 1,632; Water-works ... 6,791; Town Hall ... 464
2,413	5,593	8,006	*6,59,748*	...	2,00,000	...	49,994	...	1,38,360	10,778	3,99,127	10,58,875	12,01,536	3 3 10	3 10 1	
5,785	9,473	15,258	*12,23,027*	1,810	2,01,000	...	49,994	200	1,81,784	32,621	4,66,909	16,89,936	19,16,843	1 13 3	2 2 10	Total ... 8,887
668	1,764	2,432	*1,88,219*	13,579	...	...	...	40	11,787	22,263	47,669	2,35,888	2,44,710	3 13 2	4 9 10	
4,862	973	5,835	*1,22,299*	...	...	...	...	...	510	12,670	13,180	1,35,479	2,59,094	2 8 0	3 12 5	
21	8	29	*42,100*	...	...	...	...	...	230	1,005	1,235	43,335	48,494	1 8 10	1 10 5	
267	4	271	*16,437*	...	...	...	...	...	115	177	292	16,729	18,001	1 2 2	1 3 10	
52	430	482	*20,985*	...	...	...	...	...	1,417	8	1,425	31,410	32,509	0 13 4	1 2 2	
9	100	109	*21,735*	...	...	...	...	...	616	566	1,182	22,917	39,881	1 6 9	1 11 1	
28	3,342	3,370	*73,527*	...	...	...	...	...	100	1,581	1,681	75,208	87,041	1 11 6	1 13 10	
...	103	103	*9,775*	...	...	...	...	...	...	1,504	1,504	11,279	11,780	0 13 5	0 14 7	
169	15	184	*7,649*	...	...	...	...	...	...	110	110	7,759	8,635	1 9 3	1 13 0	
...	4	4	*6,676*	...	...	...	...	...	...	165	165	6,841	8,697	0 10 5	0 12 1	
...	2	2	*15,596*	...	...	...	...	...	...	1,872	1,872	15,468	20,624	1 3 1	1 3 11	
2	6	8	*5,169*	...	...	...	...	...	65	17	82	5,251	5,569	0 15 6	1 0 6	
...	91	91	*14,396*	...	...	...	...	...	...	558	558	15,454	16,316	1 3 8	1 9 3	
2	17	19	*11,606*	...	...	...	...	...	...	100	100	11,706	13,920	0 15 4	1 0 7	
1	59	60	*28,919*	...	35,000	...	...	...	6,425	81	41,506	70,425	1,05,688	1 9 8	1 13 9	
2	34	36	*12,801*	3,000	...	...	...	...	1,532	207	4,739	17,540	21,871	0 14 5	1 0 3	
173	104	277	*15,245*	...	...	...	...	...	1,050	456	1,506	16,751	17,756	1 10 2	2 1 1	
34	62	96	*14,225*	...	...	...	...	...	...	260	260	14,485	18,771	1 7 9	1 10 3	
...	52	52	*16,752*	...	...	...	...	...	266	257	523	17,276	25,221	1 1 11	1 3 4	
...	63	63	*11,357*	...	...	...	...	...	24	260	284	11,641	12,516	1 0 9	1 2 3	
54	288	342	*38,024*	...	...	...	...	...	918	212	1,130	39,154	59,784	1 7 6	1 12 3	
...	8	8	*4,313*	...	...	...	...	...	250	36	286	4,599	7,032	0 11 4	0 11 9	
...	18	18	*8,179*	...	...	...	...	...	...	66	66	8,245	9,449	0 7 0	0 8 0	
...	35	35	*5,331*	...	...	...	...	...	...	138	138	5,469	5,946	0 4 7	0 6 7	
...	136	136	*3,139*	...	...	...	...	...	...	4	4	3,143	3,763	0 9 1	0 9 9	
...	527	527	*29,194*	...	...	...	...	...	865	332	1,197	30,391	32,480	1 15 10	2 3 10	
6,344	8,245	14,589	*7,51,148*	16,579	35,000	...	...	40	26,170	44,905	1,22,694	8,73,842	11,35,548	1 9 5	1 14 10	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrimtax, &c., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
PRESIDENCY DIVISION—*concluded.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar	545	...	...	...	...	...	...	...	...	...	...	21,437	4,209	843	...	...	...	10,660	...	201	37,350
	56	Santipur	12,061	...	...	...	...	...	...	...	...	...	...	22,506	1,948	577	...	...	...	13,451	...	614	39,096
	57	Ranaghat	2,538	...	...	...	...	...	...	...	...	...	...	6,190	1,028	307	...	...	...	4,255	...	25	11,805
	58	Nadia	3,344	...	...	...	...	...	...	...	...	...	...	5,982	897	107	...	...	...	5,515	5	16	12,022
	59	Kushtia	2,552	...	...	...	...	...	...	...	...	...	...	637	1,759	328	...	...	...	2,873	3,023	104	8,754
	60	Kumarkhali	1,624	...	...	...	...	...	...	...	...	...	...	239	174	92	...	...	...	2,047	2,770	58	5,380
	61	Meherpur	196	...	...	...	...	...	...	...	...	...	...	272	268	64	...	...	...	...	2,275	7	2,886
	62	Birnagar	2,533	...	...	...	...	...	...	...	...	...	...	5	245	...	...	...	...	...	2,735	...	2,985
	63	Chakdah	744	...	...	...	...	...	...	...	...	...	...	141	1,049	83	...	...	...	...	2,586	12	3,871
		Total	26,137	...	...	...	...	...	...	...	...	...	...	57,409	11,077	2,431	...	...	...	38,801	13,394	1,037	1,24,149
Murshidabad	64	Berhampore	3,618*	...	...	...	...	...	...	...	...	...	...	5,474	3,848	309	1,512	18,437	...	12,254	14,197	259	56,320
	65	Murshidabad	6,117	...	...	...	...	...	...	...	...	...	...	1,433	1,801	128	2,367	...	...	...	6,561	55	12,280
	66	Azimganj	9,648	...	...	...	...	...	...	...	...	...	...	376	2,086	461	1,526	...	...	6,539	10,199	80	21,267
	67	Jangipur	2,370	...	...	...	...	...	...	...	...	...	...	350	424	59	4,601	...	...	2,046	3,262	41	10,783
	68	Kandi	2,135	...	...	...	...	...	...	...	...	...	...	317	526	87	...	...	...	1,727	5,450	12	8,119
		Total	23,888	...	...	...	...	...	...	...	...	...	...	7,950	8,685	1,039	9,976	18,437	...	22,566	39,669	447	1,08,769
Jessore	69	Jessore	2,705†	...	...	...	...	...	...	...	...	...	...	10,197	2,857	295	...	...	...	5,369	...	5	18,723
	70	Kotchandpur	1,027	...	...	...	...	...	...	...	...	...	...	28	2,051	...	215	...	...	738	3,145	103	6,280
	71	Maheshpur	1,000	...	...	...	...	...	...	...	...	...	...	50	192	...	40	...	...	...	2,037	15	2,334
		Total	4,732	...	...	...	...	...	...	...	...	...	...	10,275	5,100	295	255	...	...	6,107	5,182	123	27,337
Khulna	72	Khulna	19,820	...	...	...	...	...	...	...	...	...	...	3,776	191	399	263	...	...	4,853	5,334	39	14,855
	73	Satkhira	402	...	...	...	...	...	...	...	...	...	...	340	417	23	...	...	...	1,311	4,037	43	6,171
	74	Debhatta	33	...	...	...	...	...	...	...	...	...	...	24	...	...	43	...	...	...	1,479	3	1,549
		Total	20,255	...	...	...	...	...	...	...	...	...	...	4,140	608	422	306	...	...	6,164	10,850	85	22,575
		Divisional Total	3,36,718	...	...	...	...	...	...	...	...	...	...	3,40,323	67,508	22,314	15,026	76,504	3,197	2,46,060	1,29,340	6,235	9,06,507
PATNA DIVISION.																							
Patna	75	Patna	41,279	...	...	...	...	...	...	...	...	...	...	85,636	14,071	5,127	21,352	...	...	21,442	...	251	1,47,879
	76	Barh	*3,937	...	...	...	...	...	...	...	...	...	...	...	962	325	...	...	...	538	6,488	69	8,382
	77	Bihar	(*a*) 3,477	...	...	...	...	...	...	...	...	...	...	66	2,072	961	...	...	...	5,357	15,831	459	24,746
	78	Dinapore	(*b*) 15,761	...	...	...	...	...	...	...	...	...	...	11,915	4,072	326	...	...	...	3,491	...	220	20,024
		Total	64,454	...	...	...	...	...	...	...	...	...	...	97,617	21,177	6,739	21,352	...	...	30,828	22,319	999	2,01,031
Gaya	79	Gaya	37,444	...	...	...	...	...	...	...	...	...	...	56,253	8,594	1,152	...	...	...	24,827	...	568	91,394
	80	Tikari	1,966	...	...	...	...	...	...	...	...	...	...	5,581	449	202	...	...	...	...	...	43	6,275
	81	Daudnagar	1,850	...	...	...	...	...	...	...	...	...	...	212	377	227	811	...	...	...	2,144	43	3,814
		Total	41,260	...	...	...	...	...	...	...	...	...	...	62,046	9,420	1,581	811	...	...	24,827	2,144	654	1,01,483
Shahabad	82	Arrah	2,102	...	...	...	...	...	...	...	...	...	...	2,636	4,475	856	...	16,631	...	3,034	21,178	493	49,303
	83	Jagdishpur	1,652	...	...	...	...	...	...	...	...	...	...	...	1,333	60	...	...	...	...	3,892	7	5,292
	84	Buxar	19	...	...	...	...	...	...	...	...	...	...	164	170	422	...	...	...	1,766	6,368	55	8,945
	85	Dumraon	468	...	...	...	...	...	...	...	...	...	...	75	664	251	...	...	...	...	7,500	6	8,496
	86	Bhabhua	613	...	...	...	...	...	...	...	...	...	...	167	153	158	...	...	...	...	2,003	6	2,487
	87	Sasaram	857	...	...	...	...	...	...	...	...	...	...	726	215	159	...	...	...	...	7,471	95	8,666
		Total	5,701	...	...	...	...	...	...	...	...	...	...	3,768	7,010	1,906	...	16,631	...	4,800	48,412	662	83,189
Saran	88	Chapra	14,827	...	...	...	...	...	...	...	...	...	...	29,014	3,414	918	2,414	...	...	...	...	914	36,674
	89	Revelganj	2,680	...	...	...	...	...	...	...	...	...	...	3,240	771	62	5,719	...	...	...	...	26	9,818
	90	Sewan	4,225	...	...	...	...	...	...	...	...	...	...	...	883	231	...	...	...	2,629	7,198	87	11,028
		Total	21,732	...	...	...	...	...	...	...	...	...	...	32,254	5,068	1,211	8,133	...	...	2,629	7,198	1,027	57,520
Champaran	91	Motihari	4,898	...	...	...	...	...	...	...	...	...	...	8,969	874	191	...	...	...	341	...	6	10,381
	92	Bettiah	4,855	...	...	...	...	...	...	...	...	...	...	4,311	1,384	443	...	...	...	1,080	10,962	133	18,313
		Total	9,753	...	...	...	...	...	...	...	...	...	...	13,280	2,258	634	...	...	...	1,421	10,962	139	28,694

Realizations under Special Acts.							Revenue derived from municipal property and powers apart from taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais (rest-houses), dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
604	495	33	...	...	...	1,132	848	4,329	3	...	...	30	...
467	118	10	...	...	...	595	106	...	...	5,905	...	55	...
138	27	18	...	...	...	183	117	190	...	...	2	30	...
449	...	10	...	...	...	459	365	1	...	...	20	...	...
206	...	3	...	...	...	209	17	91	2	...	...	40	...
149	...	2	...	...	...	151	72	64	...	...	...	30	...
493	...	10	...	...	...	503	4	110	...	...	24	10	...
89	...	...	...	...	...	89	...	95	...	...	...	...	...
177	...	...	...	...	...	177	21	19	...	...	...	15	...
2,772	640	86	...	...	...	3,498	1,550	4,899	5	5,905	46	210	...
429	379	49	...	...	...	857	963	147	...	...	...	154	...
392	...	22	...	...	...	414	129	14	...	...	...	551	...
1,031	...	9	...	...	...	1,040	...	...	...	...	...	40	...
296	...	14	...	...	...	310	41	...	...	...	...	...	...
246	...	15	...	...	...	261	...	30	...	...	...	...	...
2,394	379	109	...	...	...	2,882	1,133	191	...	...	...	745	...
403	160	24	...	...	...	587	167	10	...	...	...	55	...
245	22	16	...	...	...	283	185	...	...	...	...	27	...
160	...	2	...	...	...	162	...	39	...	...	...	...	...
808	182	42	...	...	...	1,032	352	49	...	...	...	82	...
483	51	5	...	...	...	539	643	112	...	640	82	25	...
402	13	12	1	...	...	428	153	5	...	...	...	...	...
88	...	13	...	...	...	101	19	4	...	...	...	...	...
973	64	30	1	...	...	1,068	815	121	...	640	82	25	...
13,833	3,365	688	17,699	...	...	35,585	9,380	9,567	14,475	6,545	130	3,698	125
600	689	88	...	...	1,765	3,142	1,321	433	75	...	524	1,081	53
260	...	17	...	...	...	277	...	...	...	...	...	...	...
526	...	49	...	...	...	575	255	14	32	...	...	350	...
...	...	10	...	...	...	10	...	...	...	...	...	...	...
1,386	689	164	...	...	1,765	4,004	1,576	447	107	...	524	1,431	53
1,260	657	121	...	...	...	2,038	2,125	96	...	...	1,486	6,104	...
312	...	1	...	...	...	313	98	2	...	...	...	48	...
424	...	6	...	...	11	441	...	57	...	...	...	...	...
1,996	657	128	...	...	11	2,792	2,223	155	...	...	1,486	6,152	...
250	155	77	...	...	...	482	428	39	14	...	...	3,814	...
154	...	14	...	...	...	168	...	...	...	...	...	...	...
172	8	2	...	...	...	182	57	...	...	...	...	40	...
262	...	8	...	...	...	270	...	...	25	...	...	...	...
330	...	5	...	...	...	335	34	38	22	...	14	55	...
634	...	4	...	...	...	638	334	475	...	...	...	3,935	...
1,852	163	110	...	...	...	2,125	903	552	61	...	14	7,844	...
178	264	142	...	...	...	584	358	7	124	330	...	1,955	...
190	...	27	...	...	...	217	110	4	...	...	...	...	...
125	...	20	...	...	...	145	195	...	36	...	...	798	...
493	264	189	...	...	...	946	663	11	160	330	...	2,753	...
264	...	16	...	...	...	280	98	114	...	793	...	3,340	...
539	...	33	...	...	...	572	...	...	...	...	...	381	...
803	...	49	...	...	...	852	98	114	...	793	...	3,721	...

Revenue derived from municipal property and powers apart from taxation—*concld.*								Grants and Contributions (for general and special purposes)									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Other receipts.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	59	587	...	...	...	...	5,856	...	...	1,075	...	...	720	...	...	2,400	4,195
93	30	354	...	...	...	...	6,543	...	...	1,050	...	...	...	...	...	...	1,050
...	43	24	...	...	...	...	406	500	...	59	...	..	120	...	...	424	1,103
...	15	47	...	...	...	...	448	...	...	150	...	...	920	...	...	170	1,240
2	...	114	...	...	...	...	266	...	...	124	...	...	120	200	...	151	595
...	...	45	...	...	...	...	211	...	...	...	...	...	120	...	...	...	120
...	...	8	...	...	...	...	156	...	...	280	...	...	120	...	...	196	596
...	8	8	...	...	...	...	111	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	60	...	...	200	...	...	120	...	...	...	320
100	155	1,187	...	...	...	...	14,057	500	...	2,938	...	...	2,240	200	...	3,341	9,219
750	...	458	...	...	1,571	...	4,043	1,821	...	5,995	...	...	4,000	...	...	9,059	20,875
176	...	183	...	...	140	...	1,193	...	200	300	...	..	4,323	3,600	...	1,876	10,299
441	...	186	...	...	...	...	667	...	...	250	...	...	240	200	...	1,388	2,078
905	...	145	...	...	140	...	1,231	...	...	1,150	...	...	1,500	...	...	657	3,307
...	...	216	...	...	...	...	246	...	...	...	...	...	...	...	...	...	...
2,272	...	1,188	...	...	1,851	...	7,389	1,821	200	7,695	...	...	10,063	3,800	...	12,980	36,559
179	...	495	...	...	63	...	969	...	...	910	...	...	1,000	...	...	778	2,688
8	...	102	...	...	...	...	322	...	...	...	...	...	100	...	...	51	151
...	...	17	...	...	...	...	56	...	...	...	...	...	300	...	56	...	356
187	...	614	...	...	63	...	1,347	...	...	910	...	...	1,400	...	56	829	3,195
...	...	72	...	...	178	...	1,752	787	420	775	...	120	934	1,474	53	2,356	6,869
...	...	21	...	...	63	...	242	...	...	615	...	...	180	...	...	791	1,586
...	...	4	...	...	...	...	27	...	...	...	...	...	...	...	...	...	...
...	...	97	...	...	241	...	2,021	787	420	1,390	...	120	1,114	1,474	53	3,147	8,455
7,515	5,747	9,592	660	...	2,190	...	69,624	5,808	620	16,548	2,098	120	15,877	35,294	109	21,912	98,386
...	...	2,394	...	...	256	...	6,617	9,056	...	10,300	619	...	6,000	2,665	...	2,439	31,079
...	...	231	...	...	...	...	231	500	...	40	...	...	600	...	...	165	1,305
...	...	555	...	...	...	...	1,206	2,400	...	45	500	...	...	...	...	1,537	4,482
...	...	254	...	...	...	...	254	750	...	1,860	...	...	3,600	...	...	1,800	8,010
...	...	3,434	...	...	256	...	8,308	12,706	...	12,245	1,119	...	10,200	2,665	...	5,941	44,876
...	257	2,641	...	...	210	...	12,919	9,170	...	2,050	...	...	18,383	...	...	4,674	34,277
...	...	87	...	...	...	...	235	330	...	...	453	...	...	...	...	..	783
...	...	85	...	...	...	...	142	500	...	180	...	...	326	...	...	...	1,006
...	257	2,813	...	...	210	...	13,296	10,000	...	2,230	453	...	18,709	...	...	4,674	36,066
...	...	475	...	...	261	...	5,031	2,725	...	270	...	...	3,500	...	...	976	7,471
...	...	8	...	...	...	...	8	21,000	...	...	...	...	...	...	...	...	21,000
...	...	71	...	...	...	...	168	400	...	1,487	...	...	500	...	...	142	2,529
...	...	139	...	...	...	...	164	...	...	...	...	...	...	...	...	...	...
...	...	18	...	...	...	...	181	400	...	50	...	...	610	...	...	233	1,293
...	...	138	...	...	...	...	4,932	700	...	550	...	...	1,380	...	...	4,393	7,023
...	...	849	...	...	261	...	10,484	25,225	...	2,357	...	...	5,990	...	...	5,744	39,316
...	...	588	4,050	87	485	...	7,984	2,600	...	1,294	...	157	7,450	...	...	4,513	16,014
...	3	33	...	...	...	...	150	...	...	...	...	...	...	...	...	360	360
...	...	238	...	...	...	...	1,267	1,300	...	418	...	...	500	...	...	1,716	3,934
...	3	859	4,050	87	485	...	9,401	3,900	...	1,712	...	157	7,950	...	...	6,589	20,308
...	...	76	...	...	35	...	4,456	750	...	45,225	...	...	12,400	...	443	4,947	63,765
54	..	47	...	...	...	...	482	...	...	775	...	..	1,200	...	...	2,632	4,607
54	...	123	...	...	35	...	4,938	750	...	46,000	...	...	13,600	...	443	7,579	68,372

in Bengal during the year ending 31st March 1907.

Miscellaneous.			Total income of year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advance. Permanent.	Advance. Other.	Deposits.	Total.					
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	98	98	*48,651*	2,296	...		...	...	4,451	1,152	7,899	56,530	57,075	1 8 4	1 15 8	
4	272	276	*47,560*	...	...		...	...	8,164	3,074	11,238	58,798	70,859	1 7 3	1 12 3	
316	13	329	*13,826*	...	...		...	...	1,502	513	2,015	15,841	18,379	1 6 4	1 10 2	
...	24	24	*14,193*	...	...		...	...	375	1,742	2,117	16,310	19,654	1 1 8	1 4 10	
...	28	28	*9,852*	...	...		...	60	1,420	1,122	2,602	12,454	15,006	1 10 3	1 13 6	
...	12	12	*5,874*	...	...		...	...	250	66	316	6,190	7,814	1 2 9	1 4 3	
...	40	40	*4,181*	...	...		...	...	1,689	379	2,068	6,249	6,445	0 8 0	0 11 7	
...	60	60	*3,245*	...	...		...	...	656	...	656	3,901	6,434	0 15 3	1 0 7	
...	8	8	*4,436*	...	...		...	...	230	23	253	4,689	5,433	0 11 3	0 12 11	
320	555	875	*1,51,798*	2,296	...		...	60	18,787	8,071	29,164	1,80,962	2,07,099	1 4 10	1 9 6	
129	284	413	*82,508*	...	...		...	...	4,830	4,683	9,513	92,021	95,639	2 4 11	3 6 1	* The difference from the last year's closing balance is due to the exclusion of the sum of Rs. 4,972, the balance of the Dispensary Fund from the Municipal account.
23	744	767	*24,953*	...	...		...	...	1,917	...	1,917	26,870	32,987	0 12 11	1 10 3	
4	118	122	*25,174*	...	...		...	...	140	355	495	25,669	35,317	1 9 5	1 14 1	
...	133	133	*15,764*	...	...		...	100	2,090	207	2,397	18,161	20,531	0 15 9	1 7 1	
18	76	94	*8,720*	...	...		...	...	...	...	...	8,720	10,855	0 10 9	0 11 7	
174	1,355	1,529	*1,57,119*	...	...		...	100	8,977	5,245	14,322	1,71,441	1,95,329	1 6 11	2 1 1	† Rupees 815, the closing balance of the Dispensary Fund for the year 1905-06, were included in the closing balance of last year, but this sum has been excluded from the present return; hence the difference.
100	153	253	*23,220*	...	...		...	...	(a)665	480†	1,145	24,365	27,070	2 5 2	2 14 4	‡ Includes Rs. 158-8-3 for cheques issued but not cashed *plus* 323 for municipal deposit.
...	44	44	*7,080*	...	...		...	...	75	611§	686	7,766	8,793	0 10 6	0 11 10	
...	15	15	*2,923*	...	...		...	...	311	...	311	3,234	4,234	0 9 9	0 11 3	
100	212	312	*33,223*	...	...		...	...	1,051	1,091	2,142	35,365	40,097	1 4 0	1 8 4	(a) Dispensary Fund.
...	63	63	*24,078*	...	...		...	15	2,341	4,153	6,509	30,587	50,407	1 6 8	2 4 9	§ Value of cheques issued but not cashed.
...	42	42	*8,469*	...	...		...	...	...	...	...	8,469	8,871	0 9 6	0 13 0	
94	12	106	*1,783*	...	...		...	...	19	136	155	1,938	1,971	0 4 6	0 5 3	
94	117	211	*24,330*	...	...		...	15	2,360	4,289	6,664	40,994	61,249	0 13 8	1 4 10	
7,032	10,484	17,516	*11,27,618*	18,875	35,000		...	215	57,295	63,601	1,74,986	13,02,604	16,39,322	1 7 8	1 13 6	
688	543	1,231	*1,89,948*	...	...		...	...	17,648	10,715	28,363	2,18,311	2,59,590	0 15 5	1 2 9	
2	68	70	*10,265*	...	...		...	...	1,422	96	1,518	11,783	15,720	0 11 0	0 13 6	
1	175	176	*31,185*	...	...		...	...	3,480	931	4,411	35,596	39,073	0 11 6	0 14 4	* Revised figures.
...	126	126	*28,424*	...	...		...	...	7,372	431	7,803	36,227	51,988	0 14 0	1 3 10	(a) Actual balance as per cash-book shown.
691	912	1,603	*2,59,822*	...	...		...	...	29,922	12,173	42,095	3,01,917	3,66,371	0 14 5	1 2 8	(b) This represents the actual balance, after excluding dispensary balance Rs. 5,840.
91	513	604	*1,41,232*	...	...		...	...	12,354	42	12,396	1,53,628	1,91,072	1 4 6	1 15 8	
8	33	41	*7,647*	...	...		...	...	146	5	151	7,798	9,764	0 15 7	1 3 0	
...	73	73	*5,476*	...	...		...	...	216	243	459	5,935	7,785	0 6 3	0 8 11	
99	619	718	*1,54,355*	...	...		...	...	12,716	290	13,006	1,67,361	2,08,621	1 2 6	1 12 3	
257	262	519	*62,806*	...	...		...	...	4,805	175	4,980	67,786	69,888	1 1 1	1 5 9	
...	...	...	*26,468*	...	...		...	...	17,797	...	17,797	44,265	45,917	0 7 4	2 4 1	
...	34	34	*11,858*	...	...		...	...	(c)2,101	...	2,101	13,959	13,978	0 10 3	0 13 7	(c) Includes Rs. 991 on account of the Dispensary Fund at the close of 1905-06.
4	78	82	*9,012*	...	...		...	...	1,282	...	1,282	10,294	10,752	0 7 10	0 8 4	
...	148	148	*4,494*	...	...		...	...	819	690	1,509	6,003	6,616	0 7 0	0 12 8	
...	206	206	*21,465*	...	...		...	...	1,157	2,189	3,346	24,811	25,668	0 5 10	0 14 6	
261	728	989	*1,36,103*	...	...		...	...	27,961	3,054	31,015	1,67,118	1,72,819	0 11 3	1 2 5	
20	1,472	1,492	*62,748*	...	...		...	...	776	3,889	4,665	67,413	82,240	0 12 9	1 5 10	
6	711	717	*11,262*	...	...		...	...	549	128	677	11,939	14,619	1 0 1	1 2 5	
...	212	212	*16,586*	...	...		...	...	679	1,254	1,933	18,519	22,744	0 11 2	1 0 10	
26	2,395	2,421	*90,596*	...	...		...	...	2,004	5,271	7,275	97,871	1,19,603	0 12 10	1 4 3	
109	20	129	*79,011*	...	...		...	...	4,104	11,461	15,555	94,566	99,464	0 12 1	5 12 0	
...	116	116	*24,090*	...	...		...	...	1,505	...	1,505	25,595	30,450	0 11 10	0 15 8	
109	136	245	*1,03,101*	...	...		...	...	5,609	11,451	17,060	1,20,161	1,29,914	0 11 11	2 10 11	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants'-tax, pilgrim-tax, &c., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
PATNA DIVISION—*concluded.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur	9,242	...	...	...	...	...	...	...	...	...	...	31,928	2,847	409	11,891	...	...	17,904	...	75	65,054
	94	Hajipur ...	9,240	...	...	...	...	...	...	...	...	...	...	9,397	686	143	...	...	...	...	...	190	10,416
	95	Lalganj ...	1,453	...	...	...	...	...	...	...	...	...	...	5,906	418	159	...	...	...	...	...	95	6,578
	96	Sitamarhi ...	1,461	...	...	...	...	...	...	...	...	...	...	412	698	234	...	...	...	1,361	6,900	120	9,725
		Total ...	21,396	...	...	...	...	...	...	...	...	...	...	47,643	4,649	945	11,891	...	...	19,265	6,900	480	91,773
Darbhanga	97	Darbhanga ...	4,472	...	...	...	...	...	...	...	...	...	...	3,002	4,658	1,033	...	...	...	8,957	24,739	469	47,858
	98	Madhubani ...	4,928	...	...	...	...	...	...	...	...	...	...	290	641	318	...	...	...	...	6,667	25	7,941
	99	Koserha ...	263	...	...	...	...	...	...	...	...	...	...	48	733	130	...	...	...	...	2,851	4	3,766
	100	Samastipur ...	3,422	...	...	...	...	...	...	...	...	...	...	462	667	385	...	...	...	...	4,204	19	5,738
		Total ...	13,085	...	...	...	...	...	...	...	...	...	...	3,802	6,699	1,867	...	...	...	8,957	38,461	517	65,303
		Divisional Total.	1,77,381	...	...	...	...	...	...	...	...	...	...	2,65,410	56,281	14,883	42,187	16,631	...	92,727	1,36,396	4,478	6,28,993
BHAGALPUR DIVISION.																							
Monghyr	101	Monghyr ...	(*a*) 4,366	...	...	...	...	...	...	...	...	...	...	20,746	3,709	936	12,417	...	...	8,848	...	368	47,024
	102	Jamalpur ...	5,795	...	...	...	...	...	...	...	...	...	...	17,148	1,343	193	...	...	...	7,723	...	93	26,500
		Total ...	10,161	...	...	...	...	...	...	...	...	...	...	37,894	5,052	1,129	12,417	...	...	16,571	...	461	73,524
Bhagalpur	103	Bhagalpur ...	68,749	...	...	...	...	...	...	...	...	...	...	42,630	11,088	828	10,803	27,524	...	14,855	...	744	1,08,482
	104	Colgong ...	505	...	...	...	...	...	...	...	...	...	...	187	574	145	...	...	...	...	2,976	40	3,922
		Total ...	69,254	...	...	...	...	...	...	...	...	...	...	42,817	11,662	983	10,803	27,524	...	14,855	2,976	784	1,12,404
Purnea ...	105	Purnea ...	4,705	...	...	...	...	...	...	...	...	...	...	14,993	2,495	143	...	...	...	5,217	...	91	22,939
	106	Kishanganj ...	(*b*) 6,313	...	...	...	...	...	...	...	...	...	...	502	5,543	785	...	...	...	1,575	4,111	111	12,625
	107	Katihar ...	718	...	...	...	...	...	...	...	...	...	...	3,574	684	...	...	...	...	...	...	42	4,300
		Total ...	11,736	...	...	...	...	...	...	...	...	...	...	19,069	8,732	928	...	...	...	6,792	4,111	244	39,864
Darjeeling	108	Darjeeling ...	21,021	...	...	...	...	...	...	...	...	...	...	57,215	1,451	910	...	23,431	45,390	23,796	...	97	1,52,292
	109	Kurseong ...	1,606	...	...	...	...	...	...	...	...	...	...	10,729	...	78	...	5,222	...	3,645	...	...	19,674
		Total ...	22,627	...	...	...	...	...	...	...	...	...	...	67,944	1,451	988	...	28,653	45,390	27,443	...	97	1,71,966
Sonthal Parganas.	110	Deoghar ...	5,116	...	...	...	...	...	...	...	...	...	...	3,218	618	285	...	...	...	3,622	4,620	21	12,384
	111	Sahibganj ...	7,159	...	...	...	...	...	...	...	...	...	...	11,113	1,466	795	...	...	...	4,442	...	6	17,822
	112	Dumka ...	2,741	...	...	...	...	...	...	...	...	...	...	3,953	1,256	...	...	...	...	1,402	...	...	6,611
		Total ...	15,016	...	...	...	...	...	...	...	...	...	...	18,284	3,340	1,080	...	...	...	9,466	4,620	27	36,817
		Divisional Total.	1,28,788	...	...	...	...	...	...	...	...	...	...	1,86,008	30,227	5,108	23,220	56,177	45,390	75,125	11,707	1,613	4,34,575
ORISSA DIVISION.																							
Cuttack ...	113	Cuttack ...	3,114	...	...	...	...	...	...	...	...	...	...	21,148	4,534	690	9,345	...	...	15,749	2	151	51,619
	114	Jajpur ...	496	...	...	...	...	...	...	...	...	...	...	200	226	14	...	...	...	886	4,290	76	5,692
	115	Kendrapara ...	3,713	...	...	...	...	...	...	...	...	...	...	324	693	185	350	...	...	...	6,927	30	8,509
		Total ...	7,323	...	...	...	...	...	...	...	...	...	...	21,672	5,453	889	9,695	...	...	16,635	11,219	257	65,820
Balasore	116	Balasore ...	1,054	...	...	...	...	...	...	...	...	...	...	1,444	1,542	133	...	...	...	1,756	8,100	24	12,999
Puri	117	Puri ...	4,688	...	...	...	...	...	...	...	...	...	...	19,865	2,568	189	...	...	...	12,612	...	737	35,971
Sambalpur	118	Sambalpur ...	12,957	15,652	395	2,565	1,987	1,108	461	5,583	1,507	18	29,276	...	327	...	2,043	...	...	2,983	...	...	34,629
		Divisional Total.	26,022	15,652	395	2,565	1,987	1,108	461	5,583	1,507	18	29,276	42,981	9,890	1,211	11,738	...	...	33,986	19,319	1,018	1,49,419
CHOTA NAGPUR DIVISION.																							
Hazaribagh.	119	Hazaribagh ...	3,230	...	...	...	...	...	...	...	...	...	...	532	1,476	112	...	...	...	4,940	5,218	78	12,356
	120	Chatra ...	2,275	...	...	...	...	...	...	...	...	...	...	131	856	55	...	...	...	...	3,467	8	4,517
	121	Giridih ...	283	...	...	...	...	...	...	...	...	...	...	557	788	22	...	...	...	...	3,742	18	5,122
		Total ...	5,788	...	...	...	...	...	...	...	...	...	...	1,220	3,120	189	...	...	...	4,940	12,427	99	21,995

Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
701	332	159	...	...	...	1,192	986	...	...	....	344	716	...
173	...	61	...	...	...	234	431	93	...	....	...	315	...
63	...	28	...	...	...	91	21	...	3	....	...	288	...
314	...	39	...	...	...	353	...	...	...	....	...	430	...
1,251	332	287	...	...	...	1,870	1,438	93	3	...	344	1,749	...
713	91	102	...	...	...	906	317	75	50	...	...	2,200	...
194	...	25	...	...	...	219	12	31	...	...	...	4,030	...
75	...	9	...	...	...	84	5	...	6	...	4	141	...
113	...	10	...	...	...	123	...	13	...	259	1	637	...
1,095	91	146	...	...	...	1,332	334	119	56	259	5	7,008	...
8,876	2,196	1,073	...	...	1,776	13,921	7,235	1,491	387	1,382	2,373	30,658	533
1,101	392	32	...	...	...	1,525	80	522	83	...	175	1,847	...
1,021	...	13	...	...	...	1,034	...	52	...	...	...	101	...
2,122	392	45	...	...	...	2,559	80	574	83	...		1,948	...
1,097	322	50	...	...	595	2,064	527	1,337	24	...	2,539	301	...
409	...	5	...	...	...	414	35	27	4	...	...	...	...
1,506	322	55	...	...	595	2,478	562	1,364	28	....	2,539	301	...
1,402	...	15	...	...	...	1,417	17	...	18	....	376	442	...
1,201	...	23	...	...	16	1,240	...	...	...	....	...	112	...
636	...	19	...	...	...	655	...	...	...	....	363	...	...
3,239	...	57	...	...	16	3,312	17	...	18	...	739	554	...
94	...	26	...	...	...	120	43,836	4,258	281	...	439	8,691	...
15	...	...	...	...	...	15	...	...	200	...	162	...	...
109	...	26	...	...	...	135	43,836	4,258	481	...	601	8,691	...
285	91	27	...	...	...	403	...	...	...	....	...	...	...
547	...	18	...	...	...	565	214	...	...	....	...	1,726	...
427	...	...	...	...	...	427	...	...	2	....	...	...	...
1,259	91	45	...	...	...	1,395	214	...	2	...	...	1,726	...
8,235	805	228	...	...	611	9,879	44,709	6,196	612	...	4,054	13,220	...
1,031	272	13	...	...	...	1,316	787	...	146	31	...	710	...
653	...	1	...	...	...	654	...	4	53	...	...	12	...
266	...	11	...	...	...	277	144	113	...	...	1	225	...
1,950	272	25	...	...	...	2,247	931	117	199	31	1	947	...
286	...	...	...	...	...	286	...	58	100	...	4,792	219	...
418	233	1	...	...	...	652	2,860	74	...	...	200	5,673	...
1,072	46	...	...	...	...	1,118	788	178	26	158	...	676	...
3,726	551	26	...	...	...	4,303	4,579	427	325	189	4,993	7,515	...
450	...	7	...	...	...	457	2,092	89	19	....	...	1,362	...
198	...	6	...	...	...	204	62	...	53	...	...	653	...
408	...	...	...	...	...	408	23	...	6	...	...	563	...
1,056	...	13	...	...	...	1,069	2,177	89	78	...	...	2,578	...

Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*								Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			
From burning-ghats and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	352	401	279	...	1,103	...	4,181	1,600	...	175	...	...	4,000	...	...	328	6,103
...	8	173	...	...	...	...	1,020	...	...	1,280	...	610	720	...	165	820	3,795
...	...	73	...	...	...	...	385	450	...	...	...	...	...	...	...	...	450
...	...	403	...	...	70	...	903	150	...	75	...	...	1,320	...	...	1,713	3,258
...	360	1,050	279	...	1,173	...	6,489	2,200	...	1,530	...	810	6,040	...	165	2,861	13,606
...	...	161	...	...	...	...	2,803	1,811	100	150	271	...	3,000	...	...	393	5,725
...	...	44	...	...	70	...	4,187	200	...	1,279	...	...	600	...	...	765	2,844
...	...	23	...	...	...	...	179	300	...	369	120	...	360	...	...	761	1,910
...	...	15	...	...	...	...	925	300	...	50	...	240	300	500	772	655	2,817
...	...	243	...	...	70	...	8,094	2,611	100	1,848	391	240	4,260	500	772	2,574	13,296
54	620	9,371	4,329	87	2,490	...	61,010	57,392	100	67,922	1,963	1,207	66,749	3,165	1,380	35,962	2,35,840
...	10	419	...	...	2,496	...	5,632	492	...	1,116	120	...	2,400	...	...	1,502	5,630
...	...	194	...	...	...	...	347	...	...	1,230	...	...	...	...	...	...	1,230
...	10	613	...	...	2,496	...	5,979	492	...	2,346	120	...	2,400	...	...	1,502	6,860
...	6,970	955	...	...	59	...	12,712	5,000	...	5,860	5,000	...	687	129	...	852	17,528
...	...	67	...	...	...	...	133	...	...	...	...	...	550	50	...	244	844
...	6,970	1,022	...	...	59	...	12,845	5,000	...	5,860	5,000	...	1,237	179	...	1,096	18,372
...	...	321	...	...	...	...	1,174	...	...	2,250	...	...	4,500	...	...	1,213	7,963
...	...	149	...	...	...	...	261	...	...	740	...	...	200	26	...	716	1,682
...	...	49	...	...	...	...	412	...	...	...	...	...	800	...	...	...	800
...	...	519	...	...	...	...	1,847	...	...	2,990	...	...	5,500	26	...	1,929	10,445
...	...	1,351	...	...	153	...	59,009	810	...	230	340	...	600	...	...	2,052	4,032
...	...	133	...	...	1,250	...	1,745	...	...	...	...	...	400	...	...	406	806
...	...	1,484	...	...	1,403	...	60,754	810	...	230	340	...	1,000	...	...	2,458	4,838
...	...	194	...	...	105	...	299	...	...	100	50	...	...	240	...	1,372	1,762
...	...	232	...	...	...	...	2,172	...	...	600	...	...	...	...	...	18	618
...	...	90	...	...	...	...	92	100	...	...	...	300	...	...	33	...	333
...	...	516	...	...	105	...	2,563	100	...	700	50	200	...	240	33	1,390	2,713
...	6,980	4,154	...	...	4,063	...	82,988	6,402	...	12,126	5,510	200	10,137	445	33	8,375	43,228
...	...	705	...	...	...	...	2,379	2,282	...	...	...	...	...	...	...	91	2,373
...	...	133	...	...	...	...	202	...	...	1,155	300	...	2,240	...	...	1,194	4,889
...	31	127	...	...	...	...	641	...	...	510	...	...	260	...	...	246	1,016
...	31	965	...	...	...	...	3,222	2,282	...	1,665	300	...	2,500	...	...	1,531	8,278
...	...	350	...	...	73	...	5,592	...	...	1,185	...	...	2,873	...	...	121	4,179
374	...	502	...	...	...	...	9,683	3,500	...	2,094	3,097	...	4,700	561	...	1,646	15,598
18	179	189	...	...	...	...	2,212	...	...	...	150	...	...	25	...	490	665
392	210	2,006	...	...	73	...	20,709	5,782	...	4,944	3,547	...	10,073	586	...	3,788	28,720
...	183	168	...	...	675	...	4,588	...	...	180	...	...	1,600	...	...	666	2,446
...	...	44	...	...	...	...	812	...	...	...	...	...	1,000	...	...	111	1,111
...	...	287	...	...	...	...	879	...	...	...	...	...	...	340	...	...	340
...	183	499	...	...	675	...	6,279	...	...	180	...	...	2,600	340	...	777	3,897

in Bengal during the year ending 31st March 1907.

Miscellaneous.				Extraordinary and Debt.												
					Loans			Advances.								
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Saleproceeds of Government securities, and withdrawals from Savings Bank.	From Government.	Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Permanent.	Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	2,378	2,378	*78,908*	...	...	...	...	...	9,477	1,156	10,633	89,541	98,783	1 6 9	1 11 8	
...	80	80	*15,545*	...	...	...	...	20	2,495	104	2,619	18,164	27,404	0 7 9	0 11 9	
...	22	22	*7,526*	...	...	...	...	...	239	188	427	7,953	9,406	0 9 1	0 10 5	
...	90	90	*14,329*	...	...	...	...	...	1,964	487	2,451	16,780	18,241	1 0 3	1 8 0	
...	2,570	2,570	*1,16,308*	...	...	...	...	20	14,175	1,935	16,130	1,32,438	1,53,894	1 0 8	1 5 1	
170	134	304	*57,596*	...	...	...	...	...	9,750	306	10,056	67,652	72,124	0 11 6	0 13 10	
...	116	116	*15,307*	...	...	...	...	...	4,398	...	4,398	19,705	24,633	0 9 10	1 2 11	
...	16	16	*5,955*	...	...	...	...	...	807	171	978	6,933	7,196	0 5 10	0 9 3	
...	126	126	*9,729*	...	...	...	...	...	981	...	981	10,710	14,132	0 10 1	1 1 1	
170	392	562	*88,587*	...	...	...	...	...	15,936	477	16,413	1,05,000	1,18,085	0 10 7	0 14 4	
1,356	7,752	9,108	*9,48,872*	...	...	...	...	20	1,08,323	34,651	1,42,994	10,91,866	12,69,247	0 13 10	1 4 11	
552	858	1,410	*61,221*	...	...	...	...	...	869	989	1,858	63,079	67,445	0 15 0	1 3 6	(*a*) Revised figures.
52	1,127	1,179	*30,290*	...	...	...	...	...	102	10	112	30,402	36,197	1 5 1	1 8 2	
604	1,985	2,589	*91,511*	...	...	...	...	...	971	999	1,970	98,481	1,03,642	1 0 9	1 4 10	
236	510	746	*1,41,532*	...	...	...	...	...	20,405	3,538	23,943	1,65,475	2,34,224	1 7 1	1 14 1	
...	74	74	*5,387*	...	...	...	...	...	167	5	172	5,559	6,064	0 11 9	1 0 1	
236	584	820	*1,46,919*	...	...	...	...	...	20,572	3,543	24,115	1,71,034	2,40,288	1 6 2	1 13 0	
...	335	335	*33,828*	...	...	...	...	...	3,296	1,111	4,407	38,235	42,940	1 10 2	2 6 7	
...	31	31	*15,839*	...	...	...	...	...	1,375	120	1,495	17,334	23,647	1 10 3	2 0 11	(*b*) Revised figures.
...	...	...	*6,167*	...	...	...	...	10	290	40	340	6,507	7,225	0 7 6	0 10 10	
...	366	366	*55,834*	...	...	...	...	10	4,961	1,271	6,242	62,076	73,812	1 4 8	1 13 0	
8,762	1,032	9,794	*2,25,247*	...	45,000	...	...	...	22,354	23,458	90,812	3,16,059	3,37,080	8 15 11	13 4 0	
116	670	786	*23,026*	25,000	...	...	...	...	3,420	15,230	43,650	66,676	68,282	4 6 5	5 2 5	
8,878	1,702	10,580	*2,48,273*	25,000	45,000	...	...	...	25,774	38,688	1,34,462	3,82,735	4,05,362	8 0 7	11 9 8	
10	119	129	*14,977*	...	...	...	...	...	735	165	900	15,877	20,987	1 12 2	2 2 1	
...	56	56	*21,233*	...	...	...	...	...	3,375	1,442	4,817	26,050	33,209	2 4 1	2 11 0	
76	103	179	*7,642*	...	...	...	...	...	...	...	...	7,642	10,383	1 3 10	1 6 11	
86	278	364	*43,852*	...	...	...	...	...	4,110	1,607	5,717	49,569	64,579	1 13 1	2 2 8	
9,804	4,915	14,719	*5,86,389*	25,000	45,000	...	...	10	56,388	46,108	1,72,506	7,58,895	8,87,683	1 15 4	2 10 3	
62	291	353	*58,040*	...	...	...	...	...	(*a*) 5,459	11,396	16,855	74,895	78,009	1 1 8	1 3 11	(*a*) Includes Rs. 1,132 on account of the Dispensary Fund.
...	50	50	*11,487*	...	...	...	...	...	772	1	773	12,260	12,756	0 7 6	0 15 2	
...	65	65	*10,508*	...	...	...	...	...	396	...	396	10,904	14,617	0 8 11	0 11 0	
62	406	468	*80,035*	...	...	...	...	...	6,627	11,397	18,024	98,059	1,05,382	0 14 3	1 1 3	
4	629	633	*23,689*	...	...	...	...	...	(*b*) 2,108	6,580	8,688	32,377	33,431	0 9 11	1 2 0	(*b*) Includes Rs. 1,091 on account of the Dispensary Fund.
694	1,463	2,157	*64,061*	...	...	...	...	...	6,363	1,437	7,800	71,861	76,549	1 1 0	2 0 0	
38	279	317	*38,941*	...	...	...	...	...	775	38	813	39,754	52,711	2 7 6	2 12 6	
798	2,777	3,575	*2,06,726*	...	...	...	...	...	15,873	19,452	35,325	2,42,051	2,68,073	1 1 1	1 7 9	
...	249	249	*20,096*	...	...	...	...	...	2,010	494	2,504	22,600	25,830	0 12	1 4 4	
...	100	100	*6,744*	...	...	...	...	...	231	462	693	7,437	9,712	0 6 3	0 10 2	
...	241	241	*6,990*	...	...	...	...	30	50	100	180	7,170	7,403	0 8 8	0 13 8	
...	590	590	*33,830*	...	...	...	...	30	2,291	1,056	3,377	37,207	42,945	0 9 10	0 15 1	

FORM No. II.—*Statement showing the Income of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	Municipal Rates and Taxes.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums, and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons according to their circumstances and property.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
CHOTA NAGPUR DIVISION—*concluded.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi	122	Ranchi ...	7,300	...	...	...	...	...	...	...	...	...	...	13,780	1,145	234	...	...	...	10,408	...	247	25,814
	123	Lohardaga ...	913	...	...	...	...	...	...	...	...	...	...	132	77	...	...	...	...	...	2,010	42	2,261
		Total ...	8,213	...	...	...	...	...	...	...	...	...	...	13,912	1,222	234	...	...	...	10,408	2,010	289	28,075
Palamau ...	124	Daltonganj ...	3,642	...	...	...	...	...	...	...	...	...	...	1,409	316	91	121	2,017	...	2,200	2,742	138	9,034
Manbhum	125	Purulia ...	9,060	...	...	...	...	...	...	...	...	...	...	10,913	2,364	249	...	...	...	6,756	11	48	20,341
	126	Jhalda ...	2,741	...	...	...	...	...	...	...	...	...	...	63	...	144	...	...	...	...	2,123	35	2,365
	127	Raghunathpur	2,219	...	...	...	...	...	...	...	...	...	...	158	...	47	...	...	...	426	1,071	1	1,703
		Total ...	14,020	...	...	...	...	...	...	...	...	...	...	11,134	2,364	440	...	...	...	7,182	3,205	84	24,409
		Chaibassa ...	2,155	...	...	...	...	...	...	...	...	...	...	6,191	1,361	30	...	...	...	2,288	...	59	9,929
Singhbhum	128	Divisional Total	33,768	...	...	...	...	...	...	...	...	...	...	33,866	8,333	984	121	2,017	...	27,018	20,384	669	93,442
		GRAND TOTAL	9,29,584	15,652	395	2,565	1,987	1,108	461	5,583	1,507	18	29,276	12,39,399	2,31,497	57,585	1,10,894	3,11,987	1,04,662	7,47,886	3,88,653	18,172	32,40,011
		GRAND TOTAL FOR 1905-06.	7,58,552	31,930	297	5,139	1,445	1,087	411	5,672	1,436	...	47,417	11,72,795	2,24,073	53,954	93,428	2,98,646	94,244	7,08,870	3,89,112	19,867	31,02,406

Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
From pounds.	From hackney-carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of ands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
410	...	23	...	...	...	433	1,538	...	185	...	59	5,699	...
260	...	10	...	...	...	270	465	...	80	...	...	92	...
670	...	33	...	...	...	703	2,023	...	265	...	59	5,791	...
444	...	15	...	...	...	459	...	28	16	...	...	4,700	...
627	93	1	...	...	...	721	1,536	...	...	...	...	3,971	...
277	...	...	...	...	...	277	500	...	5	...	...	135	...
200	...	...	...	...	...	200	170	...	1	...	...	175	...
1,104	93	1	...	...	...	1,198	2,206	...	6	...	...	4,281	...
568	...	1	...	...	...	569	312	...	...	...	165	...	...
3,842	93	63	...	...	...	3,998	6,718	117	365	...	224	17,350	...
46,925	9,862	2,419	27,622	...	2,387	89,215	91,222	18,463	26,768	26,417	14,169	99,161	658
44,697	9,130	2,842	30,394	...	2,100	89,163	85,041	17,698	26,107	28,207	8,150	92,219	278

20*a*

Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*								Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From Local Funds.			From other sources.			Total.
From burning ghats and burial grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	692	9,000	...	...	...	17,193	...	...	545	...	...	3, 700	...	...	1,234	5,479
...	438	70	...	...	...	...	1,145	...	...	...	...	...	160	...	...	162	322
...	438	762	9,000	...	...	...	18,338	...	...	545	...	...	3,860	...	...	1,396	5,801
...	1	87	...	...	...	...	4,832	...	...	...	...	...	...	...	...	...	...
...	...	399	...	...	...	...	5,906	1,000	...	1,000	...	...	...	...	...	...	2,000
...	...	65	...	...	...	...	705	...	...	200	...	...	240	...	...	104	544
...	...	20	...	...	...	...	366	...	...	...	...	...	180	...	...	69	249
...	...	484	...	...	...	...	6,977	1,000	...	1,200	...	...	420	...	...	173	2,793
...	...	239	198	...	70	...	984	1,400	...	1,320	...	...	...	...	...	993	3,713
...	622	2,071	9,198	...	745	...	37,410	2,400	...	3,245	...	...	6,880	340	...	3,339	16,204
14,620	23,225	40,401	18,680	2,435	10,596	...	3,86,815	79,698	13,353	1,09,399	13,168	2,078	1,19,765	40,470	1,757	87,781	4,67,469
14,444	18,232	45,456	9,403	1,935	8,976	...	3,56,146	1,01,918	7,024	98,404	19,920	762	83,918	30,068	1,776	77,300	4,21,090

in Bengal during the year ending 31st March 1907.

Miscellaneous.				Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realizations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
					From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
9	1,106	1,115	*50,034*	...	11,000	...	...	50	2,569	745	14,364	64,398	71,698	1 1 4	2 1 8	
...	55	55	*4,053*	...	...	...	...	50	245	279	574	4,627	5,540	0 5 11	0 10 7	
9	1,161	1,170	*54,087*	...	11,000	...	...	100	2,814	1,024	14,938	69,025	77,238	1 7 3	1 12 11	
40	46	86	*14,411*	...	...	...	...	...	90	...	90	14,501	18,143	1 13 6	2 15 1	
181	133	314	*29,282*	...	...	...	...	...	1,756	1,295	3,051	32,333	41,393	1 2 9	1 11 1	
...	3	3	*3,894*	...	...	...	...	...	...	194	194	4,088	6,829	0 7 9	0 12 9	
...	68	68	*2,586*	...	...	...	...	...	1,137	...	1,137	3,723	5,942	0 6 6	0 9 11	
181	204	385	*35,762*	...	...	...	...	...	2,893	1,489	4,382	40,144	54,164	0 14 9	1 5 8	
...	381	381	*15,576*	...	...	...	...	...	55	316	371	15,947	18,102	1 2 4	1 12 9	
230	2,382	2,612	*1,53,666*	...	11,000	...	...	130	8,143	3,885	23,158	1,76,824	2,10,592	0 14 2	1 7 5	
25,005	37,783	62,788	*42,46,298*	45,185	2,92,000	...	49,994	575	4,27,806	2,00,318	10,15,878	52,62,176	61,91,760	1 5 11	1 12 8	
20,149	42,267	62,416	*40,31,221*	18,070	4,01,000	...	5,415	2,419	4,32,296	76,707	9,35,907	49,67,128	57,25,680	1 5 1	1 12 9	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

THE MUNICIPALITIES IN BENGAL

DURING

1906-1907.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGE.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	5,669	3,626	...	...	...	408	...	9,703	131	4,496	...	65	4,692	185	15,216	3,759	1,994
	2	Kalna	1,035	1,106	...	...	9	...	...	2,150	4	603	...	90	697	...	126	892	449
	3	Katwa	493	679	...	...	...	...	...	1,172	...	390	...	1	391	...	...	...	1,093
	4	Dainhat	433	317	...	...	...	...	...	750	...	173	...	...	173	...	3	...	169
	5	Raniganj	948	1,092	...	...	..	...	...	2,040	...	1,183	...	40	1,222	...	835	...	3,723
	6	Asansol	1,471	1,024	...	1	...	...	...	2,496	...	1,430	56	7	1,493	...	24	1,361	333
		Total	10,049	7,844	...	1	9	408	...	18,311	135	8,274	56	203	8,668	185	16,204	6,012	7,761
Birbhum	7	Suri	1,044	758	...	45	...	...	...	1,847	2	717	25	7	751	...	208	...	924
Bankura	8	Bankura	1,425	946	...	...	9	...	...	2,380	...	793	96	11	900	...	19	2,376	677
	9	Vishnupur	604	521	...	...	...	...	...	1,125	5	339	106	...	450	...	171	98	96
	10	Sonamukhi	494	388	...	...	...	...	...	892	2	391	...	...	393	999	...	47	...
		Total	2,523	1,865	...	...	9	...	...	4,397	7	1,523	202	11	1,743	999	190	2,521	773
Midnapore	11	Midnapore	2,327	3,257	...	...	4	...	...	5,588	103	1,909	216	25	2,253	...	99	847	2,220
	12	Tamluk	590	539	..	...	...	...	...	1,129	3	586	57	5	651	...	126	...	390
	13	Ghatal	433	496	101	...	...	...	...	1,030	...	348	81	7	436	...	1,214	...	120
	14	Chandrakona	436	438	...	...	3	...	...	877	...	244	156	1	401	...	2,297	...	214
	15	Ramjibanpur	267	383	...	...	...	...	...	650	...	300	72	...	372	...	...	...	174
	16	Khirpai	234	402	...	...	...	...	..	636	...	161	72	1	234	...	43	...	110
	17	Kharar	318	372	...	...	...	...	...	690	...	258	81	...	339	...	64	98	51
		Total	4,605	5,887	101	...	7	...	...	10,600	106	3,806	735	39	4,686	...	3,843	945	3,279
Hooghly	18	Hooghly-Chinsura	2,868	3,154	...	...	3	...	...	6,025	...	5,086	132	29	5,247	...	61	...	5,322
	19	Serampore	3,343	3,412	...	...	3	...	...	6,758	...	2,902	222	27	3,151	...	3	1,486	7,793
	20	Uttarpara	1,068	1,223	84	...	...	...	...	2,375	...	1,089	48	6	1,143	...	...	...	851
	21	Baidyabati	1,458	1,940	...	...	2	...	...	3,400	6	1,803	60	...	1,869	...	...	...	1,348
	22	Bhadreswar	1,127	813	...	...	2	...	..	1,942	...	933	60	3	996	...	...	...	260
	23	Kotrang	559	481	...	...	2	...	...	1,042	...	739	...	...	739	...	...	...	194
	24	Bansberia	619	554	...	...	10	...	...	1,183	...	...	...	...	...	...	...	420	472
	25	Arambagh	456	302	...	...	...	...	...	758	...	279	...	3	282	...	...	...	96
		Total	11,498	11,879	84	...	22	...	...	23,483	6	12,831	522	68	13,427	...	64	1,906	16,336
Howrah	26	Howrah	21,943	25,315	...	...	2,212	597	...	49,667	11,807	54,532	16,325	91	82,755	11,204	50,728	1,78,092	14,266
	27	Bally	1,768	1,880	...	...	...	...	...	3,648	...	2,151	180	10	2,341	...	...	...	715
	28	Uluberia	434	241	...	...	...	...	...	675	...	201	90	10	301	...	...	...	...
		Total	23,745	27,436	...	...	2,212	597	...	53,990	11,807	56,884	16,595	111	85,397	11,204	50,728	1,78,092	14,981
		Divisional Total	53,464	55,669	185	46	2,259	1,005	...	1,12,628	12,063	84,035	18,135	439	1,14,672	12,388	71,237	1,89,476	44,054
		PRESIDENCY DIVISION.																	
24-Parganas	29	Cossipore-Chitpur	8,781	6,281	...	713	78	...	...	15,853	14,909	13,454	...	9	28,372	479	22,571	1,113	3,467
	30	Maniktala	4,826	2,328	...	...	...	48	...	7,202	1,473	5,632	..	4	7,109	52,765	13,382	874	2,568
	31	Baranagore	2,216	1,810	...	...	...	...	...	4,026	...	3,338	...	14	3,352	...	611	25	484
	32	Kamarhati	1,307	1,142	...	12	...	...	...	2,461	...	1,661	...	39	1,700	...	10	...	188
	33	South Suburban	1,325	1,906	...	...	...	...	...	3,231	...	355	...	...	355	...	257	...	385
	34	Tollyganj	1,356	1,028	...	...	...	...	...	2,384	...	1,297	...	1	1,298	7,000	...	...	1,316
	35	Garden Reach	2,965	1,667	...	330	1,715	...	...	6,677	2,455	1,659	...	14	4,128	929	6,159	238	1,272
	36	Rajpur	613	646	...	...	...	...	...	1,259	...	769	...	4	773	...	117	...	...
	37	Baruipur	659	439	...	...	...	...	...	1,098	...	222	...	3	225	...	...	794	360
	38	Jainagar	484	264	...	...	...	...	...	748	...	509	...	7	516	150	...	...	270
	39	South Dum-Dum	719	897	...	...	...	200	...	1,816	...	721	...	...	721	...	1,512	216	408
	40	North Dum-Dum	544	569	...	...	12	...	...	1,125	...	68	...	2	70	...	...	...	111
	41	South Barrackpore	885	509	...	...	120	...	...	1,514	...	350	...	...	350	...	...	...	654
	42	Panihati	736	569	...	...	...	...	...	1,305	...	119	...	2	121	...	...	...	1,388
	43	Tittaghar	3,015	634	...	...	8	...	...	3,657	...	779	...	11	790	220	...	6,799	1,155
	44	North Barrackpore	941	983	...	...	5	...	...	1,929	...	...	...	1	1	...	16	...	688
	45	Garulia	1,907	598	...	...	5	...	...	2,510	...	242	...	9	251	...	74	260	434
	46	Barasat	755	1,411	...	...	...	...	...	2,166	...	378	...	5	383	...	942	153	497
	47	Naihati	940	801	...	...	...	...	...	1,741	...	720	...	1	721	...	...	412	59
	48	Halisahar	676	763	...	...	...	...	...	1,439	...	754	...	...	754	100	...	...	20
	49	Bhatpara	1,687	1,200	...	...	...	...	...	2,887	...	1,360	...	14	1,374	5,918	399	816	1,389
	50	Goberdanga	440	382	...	...	...	...	...	822	...	53	...	2	55	...	...	...	24
	51	Basirhat	640	602	...	...	...	...	...	1,242	...	234	...	12	246	...	325	...	590
	52	Baduria	495	407	...	...	...	...	...	902	...	130	...	6	136	...	...	...	490
	53	Taki	441	236	...	...	...	...	...	677	...	...	...	11	11	...	...	85	48
	54	Budge-Budge	1,278	1,020	...	...	...	...	...	2,298	...	2,773	...	1	2,774	...	1,354	479	667
		Total	40,631	29,092	...	1,055	1,943	248	...	72,969	18,837	37,577	...	172	56,586	67,561	47,729	12,264	18,852

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,439	17,641	203	277	345	115	180	...	120	...	1,716	255	12,094	95	85,634
5,072	200	96	93	...	16	...	...	...	...	388	40	2,385	23	9,780
3,741	1,462	200	84	...	3	...	...	60	...	150	...	1,107	...	7,900
1,492	686	26	68	...	2	...	2	...	...	177	8	292	4	2,929
6,441	2,193	...	178	...	...	...	...	...	...	33	120	2,530	...	16,053
9,134	...	...	105	1,472	...	...	...	60	...	480	1,104	2,335	...	16,408
57,319	22,182	525	805	1,817	136	180	2	240	...	2,944	1,527	20,743	122	1,38,704
6,441	3,412	...	128	19	...	164	...	...	...	...	19	372	...	11,687
4,789	(a)5,161	...	119	115	36	...	1	...	...	372	29	2,150	138	15,992
1,783	(b)1,237	...	142	490	...	...	...	...	...	163	10	1,074	20	5,284
1,400	825	9	64	...	7	...	...	...	...	...	9	422	...	3,782
7,972	7,223	9	325	605	43	...	1	...	...	535	48	3,646	158	25,048
17,676	13,521	...	264	84	171	...	1	...	...	303	744	4,116	...	40,046
4,198	(c)2,368	...	94	207	...	...	92	...	...	208	49	1,562	...	9,294
2,200	(d)1,889	...	70	...	2	...	...	...	...	...	...	1,199	...	6,694
757	1,284	...	65	...	13	...	...	...	...	...	120	291	...	5,041
613	(e)1,233	...	52	...	57	...	...	...	...	71	100	128	2	2,450
518	750	...	47	...	...	...	1	...	...	71	1,543	50	...	3,133
1,119	(f)906	...	44	...	...	...	...	...	...	47	600	321	1	3,251
27,081	21,971	...	636	291	243	...	94	...	...	700	3,156	7,667	3	69,909
28,807	(g)405	245	300	...	3	...	...	120	...	852	96	8,493	...	44,704
21,068	17,287	1	222	96	13	...	...	90	...	762	...	4,503	...	53,924
6,688	...	38	69	...	4	...	13	105	...	...	191	602	...	8,561
8,305	1,321	6	91	...	4	...	...	106	...	387	391	2,378	31	14,368
8,253	1,926	195	74	25	57	...	...	80	...	299	41	2,158	...	13,368
2,835	...	...	69	...	...	...	...	95	...	...	20	1,282	425	4,920
1,576	59	...	100	...	...	...	...	57	...	574	...	1,924	...	5,182
2,165	1,511	...	50	...	...	...	...	...	...	255	86	434	...	4,597
80,297	22,509	485	975	121	81	...	13	653	...	3,129	825	21,774	456	1,49,624
1,93,968	4,884	2,722	1,230	3,561	...	...	261	780	840	21,688	865	37,982	...	5,23,071
13,700	1,451	58	123	...	3	...	150	...	...	733	245	4,092	...	21,270
714	260	...	55	...	...	...	...	...	...	130	...	1,196	...	2,355
2,08,382	6,595	2,780	1,408	3,561	3	...	411	780	840	22,551	1,110	43,270	...	5,46,696
3,87,492	83,892	3,799	4,277	6,414	506	344	521	1,673	840	29,859	6,685	97,472	739	9,41,668
64,202	8,415	7,305	700	...	118	...	...	277	...	6,352	...	19,396	3,093	1,37,495
32,366	3,182	1,960	526	...	...	...	...	...	...	984	444	13,745	48	1,22,843
22,345	535	36	166	...	2	...	...	...	...	286	...	6,982	99	31,571
7,977	...	180	175	130	33	...	135	...	...	305	2	2,628	9	11,767
6,293	1,655	641	333	...	...	...	...	...	...	2,212	...	9,983	66	21,825
4,870	...	705	201	283	...	...	...	...	...	1,320	...	6,027	46	21,768
29,124	1,074	1,344	521	...	...	...	50	...	...	1,822	...	15,821	199	58,563
3,588	1,519	...	84	...	18	...	...	...	...	...	69	1,475	...	6,870
2,145	1,267	...	72	...	...	...	...	...	...	...	54	1,315	13	5,960
2,021	866	...	72	...	...	...	...	120	...	120	180	1,577	4	5,380
4,452	1,132	...	77	...	502	...	...	...	...	122	1,087	1,926	27	11,461
887	807	2	47	...	2	...	...	...	...	240	102	1,024	7	3,229
4,211	589	180	55	...	88	...	...	...	...	606	5	1,848	11	8,247
3,962	139	73	76	...	5	...	...	...	...	285	...	2,874	23	8,825
16,036	151	...	88	...	13	...	...	...	...	...	...	7,178	...	31,640
5,973	1,265	...	75	85	21	...	...	...	...	...	4,500	1,285	...	13,908
6,028	806	707	76	...	...	...	...	...	...	431	106	2,089	...	11,084
2,650	1,609	...	84	206	2	...	...	...	...	84	...	2,936	...	9,163
6,321	1,455	...	147	...	52	...	...	...	...	...	...	1,484	43	9,973
4,346	862	...	83	1	47	...	...	...	...	...	234	818	...	6,511
13,215	...	...	104	...	39	...	...	...	...	...	1,180	8,426	61	31,527
718	...	...	58	...	6	...	...	...	...	...	...	1,096	...	1,902
1,870	1,068	...	83	...	...	...	8	...	...	...	25	1,034	...	5,003
550	1,334	...	60	...	...	...	...	...	...	147	75	1,270	...	3,926
680	190	...	32	...	...	...	...	...	...	139	100	519	...	1,813
8,103	1,693	...	147	...	20	...	...	...	...	540	155	3,816	24	16,978
2,55,013	31,613	13,133	4,142	705	968	...	193	397	...	15,990	8,318	1,18,572	3,779	5,99,229

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,499	1,100	...	7,599	...	...	5,644	...	...	1,203	298	435	1,386	3,322	8,966
...	475	80	555	...	...	...	...	33	150	49	47	942	1,188	1,221
...	416	...	416	...	...	...	...	...	121	6	16	65	208	208
...	260	...	260	...	...	...	...	...	78	2	30	20	130	130
...	799	...	799	...	...	...	...	136	299	17	37	471	824	960
...	673	...	673	60	...	53	...	...	553	315	79	297	1,244	1,297
6,499	3,723	80	10,302	60	...	5,697	...	169	2,404	687	644	3,181	6,916	12,782
...	704	60	764	...	...	...	...	...	68	69	39	181	357	357
...	603	...	603	...	...	21	...	...	148	139	40	296	623	644
...	778	78	856	...	...	129	...	...	119	13	29	132	293	422
...	732	...	732	...	...	...	...	...	97	...	15	41	153	153
...	2,113	78	2,191	...	...	150	...	...	364	152	84	469	1,069	1,219
24,291	887	48	25,226	...	...	...	...	...	390	109	400	1,132	2,031	2,031
...	458	...	458	...	...	...	...	...	217	...	23	13	253	253
...	772	...	772	...	...	...	...	...	150	1	18	2,099	2,268	2,268
...	570	50	620	...	...	...	...	...	109	78	...	16	203	203
...	403	...	403	...	...	...	...	...	82	...	13	1	96	96
...	228	12	240	...	...	...	...	...	40	...	...	9	49	49
...	228	...	228	...	...	...	...	...	100	10	15	5	130	130
24,291	3,546	110	27,947	...	...	...	...	...	1,088	198	469	3,275	5,030	5,030
...	800	60	860	...	...	...	...	...	597	405	1,140	...	2,142	2,142
...	2,106	50	2,156	30	...	567	...	11	576	60	185	330	1,151	1,729
562	...	...	562	...	...	1,266	...	...	192	68	...	32	292	1,558
...	739	...	739	...	...	...	...	675	389	255	98	745	1,487	2,162
...	851	...	851	...	...	...	...	1,537	212	47	59	113	431	1,968
235	...	...	235	...	...	...	...	...	105	64	22	146	337	337
50	200	...	250	...	...	...	...	...	131	110	...	584	825	825
...	539	...	539	...	...	...	...	...	90	...	18	6	114	114
847	5,235	110	6,192	30	...	1,833	...	2,223	2,292	1,009	1,522	1,956	6,779	10,835
...	6,995	...	6,995	...	...	80,269	...	644	...	4,305	2,211	19,008	25,524	1,06,437
...	2,483	175	2,658	...	...	...	...	...	395	231	102	344	1,072	1,072
...	128	...	128	...	...	...	...	...	...	3	...	47	50	50
...	9,606	175	9,781	...	...	80,269	...	644	395	4,539	2,313	19,399	26,646	1,07,559
31,637	24,927	613	57,177	90	...	87,949	...	3,036	6,611	6,654	5,071	28,461	46,797	1,37,782
...	2,265	...	2,265	...	...	...	...	561	1,171	11,919	394	11,385	24,869	25,430
300	1,165	...	1,465	...	...	3,583	...	4,235	727	490	148	26,518	27,883	36,101
...	846	...	846	...	...	...	...	1	337	1,287	63	338	2,025	2,026
...	460	44	504	...	...	...	...	184	25	189	36	135	385	569
...	710	...	710	...	...	2,753	...	...	303	298	46	611	1,258	4,011
...	328	...	328	...	...	600	...	27	401	994	3	379	1,777	2,404
...	792	...	792	20	...	1,510	...	28	209	184	142	1,386	2,011	3,549
...	270	...	270	...	...	96	...	...	129	324	26	99	598	694
...	170	...	170	...	...	...	...	251	84	157	40	28	309	560
80	236	...	316	...	...	...	...	...	84	299	7	92	482	482
...	300	...	300	...	...	...	...	...	125	30	39	105	299	299
...	240	...	240	...	...	...	...	...	60	24	17	16	117	117
...	204	...	204	...	...	198	...	...	202	1,616	22	1,256	3,096	3,294
...	392	...	392	...	...	134	...	4	97	336	9	123	565	703
...	432	...	432	...	...	1,754	...	...	118	100	38	2,589	2,845	4,599
...	652	...	652	...	...	...	...	...	180	24	28	87	319	319
...	259	...	259	...	...	162	...	152	99	102	42	253	496	810
...	348	...	348	...	...	41	...	19	11	118	23	156	308	368
...	340	...	340	...	...	...	...	...	149	193	34	118	494	494
...	164	...	164	...	...	...	...	...	81	11	23	438	553	553
...	566	...	566	...	...	738	...	72	200	437	22	107	766	1,576
...	146	...	146	...	...	...	...	...	72	12	8	15	107	107
...	468	...	468	...	...	...	...	...	133	42	14	107	296	296
...	300	...	300	...	...	...	...	...	100	223	16	236	575	575
...	174	...	174	...	...	...	...	...	39	12	4	34	89	89
300	472	...	872	10	...	...	...	...	215	23	41	1,646	1,925	1,925
680	12,699	44	13,423	30	...	11,969	...	5,534	5,461	18,844	1,285	48,857	74,447	91,950

in Bengal during the year ending 31st March 1907.

Total expenditure.	Extraordinary and Debt.								Total Disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.									
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.	Deposits.	Total.		Deposits.	Actual balance.	Total.		
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,16,594	...	...	500	...	...	13,496	2,526	16,522	1,33,116	...	3,326	3,326	1,36,442	
14,403	...	...	...	...	...	369	94	463	14,866	...	3,448	3,448	18,314	
10,087	...	...	...	...	...	995	1,425	2,420	12,507	...	2,712	2,712	15,219	
4,212	...	...	...	...	...	150	178	328	4,570	...	713	713	5,283	
21,074	...	...	...	...	100	208	769	1,077	22,151	...	4,279	4,279	26,430	
22,427	...	...	...	1,039	...	...	...	1,039	23,466	...	1,965	1,965	25,431	
1,88,827	...	...	500	1,039	100	15,218	4,992	21,849	2,10,676	...	16,443	16,443	2,27,119	
15,406	...	...	...	...	...	1,201	...	1,201	16,607	18	1,128	1,146	17,753	
20,509	...	...	...	693	105	2,703	576	4,077	24,586	264	2,192	2,456	27,042	(a) Includes Rs. 7 on account of other sanitary requirements.
8,137	...	...	...	360	...	200	652	1,212	9,349	...	913	913	10,262	(b) Includes Rs. 25 on account of other sanitary requirements.
5,952	...	...	...	...	...	721	243	964	6,916	107	99	206	7,122	
34,598	...	...	...	1,053	105	3,624	1,471	6,253	40,851	371	3,204	3,575	44,426	
75,144	...	...	...	...	...	7,442	779	8,221	83,365	2,401	7,828	10,229	93,594	
11,785	...	...	...	...	...	1,305	9	1,314	13,099	...	1,074	1,074	14,173	(c) Includes Rs. 94 on account of other sanitary requirements.
11,200	...	...	...	...	100	...	1,523	1,623	12,823	...	1,954	1,954	14,777	(d) Includes Rs 253 on account of other sanitary requirements.
7,142	...	...	...	...	...	1,375	...	1,375	8,517	285	385	670	9,187	(e) Includes Rs. 16 on account of other sanitary requirements.
3,471	...	...	...	...	...	...	21	21	3,992	...	1,100	1,100	5,092	(f) Includes Rs. 12 on account of other sanitary requirements.
4,292	...	...	...	...	...	850	21	871	5,163	...	364	364	5,527	
4,638	...	...	...	...	...	125	...	125	4,763	600	193	793	5,556	
1,18,172	...	...	...	...	100	11,097	2,353	13,550	1,31,722	3,286	12,898	16,184	1,47,906	
58,978	...	...	...	...	...	679	524	1,203	60,181	939	8,974	9,913	70,094	(g) Includes Rs. 3 on account of other sanitary requirements.
67,748	...	...	...	1,739	...	7,160	...	8,899	76,647	858	6,011	6,869	83,516	
14 199	...	...	...	23	...	169	19,815	20,007	34,206	...	5,963	5,963	40,169	
22,538	...	...	...	...	50	727	570	1,347	23,885	1,118	4,374	5,492	29,377	
19,125	...	...	...	...	...	558	1,049	1,607	20,732	2,070	3,301	5,371	26,103	
7,273	...	...	...	...	...	20	28	48	7,321	382	1,390	1,772	9,093	
7,440	...	...	...	...	50	1,288	358	1,696	9,136	83	2,554	2,637	11,773	
6,290	...	...	...	...	...	1,074	...	1,074	7,364	...	614	614	7,978	
2,03,591	...	...	...	1,762	100	11,675	22,344	35,881	2,39,472	5,450	33,181	38,631	2,78,103	
7,68,925	...	...	...	1,06,573	...	68,781	11,756	1,87,110	9,56,035	...	2,07,409	2,07,409	11,63,444	
30,989	...	...	...	...	...	...	120	120	31,109	...	2,433	2,433	33,542	
3,509	...	...	...	...	...	...	...	...	3,509	...	1,041	1,041	4,550	
8,03,423	...	...	...	1,06,573	...	68,781	11,876	1,87,230	9,90,653	...	2,10,883	2,10,883	12,01,536	
13,64,017	...	...	500	1,10,427	405	1,11,596	43,036	2,65,964	16,29,981	9,125	2,77,737	2,86,862	19,16,843	
2,09,415	...	...	...	...	125	791	1,329	2,245	2,11,660	18,888	14,162	33,050	2,44,710	
1,74,720	...	...	...	1,771	...	565	6,218	8,554	1,83,274	2,615	73,205	75,820	2,59,094	
41,821	5,000	...	...	...	...	162	599	5,761	47,582	633	279	912	48,494	
16,901	...	...	...	...	...	145	153	298	17,199	98	704	802	18,001	
30,132	...	...	...	...	50	1,307	8	1,365	31,497	...	1,012	1,012	32,509	
28,182	...	...	...	829	...	1,532	...	2,361	30,543	481	8,857	9,338	39,881	
73,729	...	...	...	1,671	...	131	200	2,002	75,731	1,114	10,196	11,310	87,041	
9,866	...	...	...	251	...	...	...	251	10,117	1,474	189	1,663	11,780	
8,013	...	...	...	...	...	...	...	...	8,013	40	582	622	8,635	
7,442	...	...	...	...	...	...	165	165	7,607	...	1,090	1,090	8,697	
14,597	...	...	...	...	...	...	134	134	14,731	1,657	4,236	5,893	20,624	
4,781	...	...	...	...	65	...	...	65	4,846	17	706	723	5,569	
13,609	...	...	...	1,026	30	...	...	1,056	14,665	440	1,211	1,651	16,316	
11,346	...	...	...	324	...	100	100	524	11,870	100	1,950	2,050	13,920	
41,118	...	...	...	1,625	...	12,300	...	13,925	55,043	81	50,564	50,645	1,05,688	
16,809	...	...	...	...	...	1,510	126	1,636	18,445	45	3,381	3,426	21,871	
14,911	...	...	...	450	...	1,100	148	1,698	16,609	...	1,147	1,147	17,756	
12,428	...	...	...	995	...	...	39	1,034	13,462	...	5,309	5,309	18,771	
13,269	...	...	...	...	...	4,080	133	4,213	17,482	159	7,580	7,739	25,221	
9,421	...	...	...	...	...	188	138	326	9,747	...	2,769	2,769	12,516	
37,930	...	...	...	724	100	3,298	401	4,523	42,453	...	17,331	17,331	59,784	
3,032	...	...	...	...	...	250	...	250	3,282	21	3,729	3,750	7,032	
7,255	...	...	...	...	...	...	66	66	7,321	...	2,128	2,128	9,449	
5,839	...	...	...	...	...	...	61	61	5,900	...	46	46	5,946	
2,764	...	...	...	...	...	...	4	4	2,768	...	995	995	3,763	
24,857	...	...	...	...	...	710	90	800	25,657	180	6,643	6,823	32,480	
8,34,187	5,000	...	...	9,666	305	28,234	10,112	53,317	8,87,504	28,043	2,20,001	2,48,044	11,35,548	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection Charge.								Public Safety.					Water-supply.		Drainage.	
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	55	Krishnagar	1,861	1,709	...	178	...	...	...	3,748	...	1,192	...	20	1,212	...	279	...	201
	56	Santipur	2,282	1,877	...	...	32	...	...	4,191	...	1,990	...	...	1,990	290	91	517	1,868
	57	Ranaghat	743	698	...	...	...	...	...	1,441	...	513	...	...	513	...	92	125	527
	58	Nadia	735	628	...	...	2	...	...	1,365	...	599	...	...	599	...	11	667	82
	59	Kushtia	559	505	...	125	...	...	...	1,189	7	325	...	1	333	...	...	...	244
	60	Kumarkhali ...	401	396	...	...	...	...	...	797	...	202	...	1	203	...	23	...	250
	61	Meherpur	456	251	...	...	...	...	...	707	...	124	...	...	124	...	171	...	...
	62	Birnagar	475	204	...	...	...	...	...	679	...	14	...	...	14	...	12	...	202
	63	Chakdah	484	384	...	...	3	...	...	871	...	30	...	...	30	...	501	...	133
		Total ...	7,996	6,652	...	303	37	...	...	14,988	7	4,989	...	22	5,018	290	1,180	1,309	3,516
Murshidabad	64	Berhampore	2,286	2,194	...	...	21	...	...	4,501	...	2,447	...	24	2,471	...	13,838	...	9,049
	65	Murshidabad ...	854	815	6	...	...	...	...	1,675	...	1,612	...	8	1,620	...	165	671	2,102
	66	Azimganj	1,002	987	4	135	24	...	...	2,152	93	986	...	1	1,080	...	155	...	1,578
	67	Jangipur	674	584	15	...	...	...	...	1,272	...	530	...	12	542	...	565	166	434
	68	Kandi	783	493	...	...	...	...	...	1,276	...	906	...	1	907	...	1,079	...	291
		Total ...	5,599	5,072	25	135	45	...	...	10,876	93	6,481	...	46	6,620	...	15,802	777	13,544
Jessore	69	Jessore	1,017	1,062	...	1,464	...	...	...	3,543	...	1,146	...	23	1,168	81	767	1,512	476
	70	Kotechandpur ...	565	338	...	12	2	...	...	917	...	530	...	8	538	...	129	208	81
	71	Maheshpur ...	374	181	...	...	...	...	...	555	...	65	...	2	67	41	...	14	128
		Total ...	1,956	1,581	...	1,476	2	...	...	5,015	..	1,741	...	32	1,773	122	896	1,734	685
Khulna	72	Khulna	975	608	...	...	159	...	...	1,742	...	507	...	22	529	13,138	458	...	248
	73	Satkhira	526	340	...	...	...	...	...	866	...	407	...	...	407	...	1,063	...	300
	74	Debhatta	293	134	...	...	...	...	...	427	...	29	...	...	29	...	4	50	45
		Total ...	1,794	1,082	...	...	159	...	...	3,035	...	943	...	22	965	13,138	1,525	50	593
		Divisional Total ...	57,976	43,479	25	2,969	2,186	248	...	1,06,883	18,937	51,731	...	294	70,962	81,111	67,132	16,134	37,190
PATNA DIVISION.																			
Patna	75	Patna	9,655	8,501	...	...	18	8	...	17,582	...	6,029	838	...	6,867	...	3	247	9,911
	76	Barh	716	472	...	...	...	48	...	1,236	...	650	72	...	722	...	8	146	...
	77	Bihar	1,445	1,603	...	8	809	...	...	3,930	...	642	...	...	642	1,097	74	...	936
	78	Dinapore	964	1,100	...	...	...	...	...	2,064	...	1,449	...	...	1,449	...	61	...	...
		Total ...	12,180	11,741	...	8	827	56	...	24,812	...	8,770	910	...	9,680	1,097	146	393	10,847
Gaya	79	Gaya	5,013	2,937	...	...	10	...	...	7,960	...	3,652	391	22	4,065	31,000	538	...	2,539
	80	Tikari	1,037	606	...	...	...	...	...	1,643	...	385	72	18	475	...	255	...	999
	81	Daudnagar	578	328	...	...	...	...	...	906	...	...	77	...	77	...	154	...	86
		Total ...	6,628	3,871	...	...	10	...	...	10,509	...	4,037	540	40	4,617	31,000	947	...	3,624
Shahabad	82	Arrah	2,132	3,866	...	...	29	...	...	6,027	...	1,294	180	67	1,541	6,957	528	2,476	978
	83	Jagadispur	419	575	...	...	...	...	...	994	...	...	44	...	44	...	304	...	39
	84	Buxar	532	824	...	...	...	...	...	1,356	...	809	89	...	898	...	73	...	196
	85	Dumraon	516	848	...	...	...	...	..	1,364	...	922	232	...	1,154	...	...	...	169
	86	Bhabhua	352	376	...	15	...	...	...	742	...	289	18	...	307	...	97	...	89
	87	Sasaram	715	926	...	...	...	...	...	1,641	...	1,299	...	...	1,299	...	97	...	81
		Total ...	4,666	7,414	...	15	29	...	...	12,124	...	4,613	563	67	5,243	6,957	1,099	2,476	1,552
Tirhut	88	Chapra ...	2,551	2,554	...	...	...	175	...	5,280	...	2,989	...	26	3,015	...	293	...	861
	89	Revelganj ...	1,058	1,054	112	...	...	...	...	2,224	...	430	75	...	505	...	...	...	93
	90	Siwan ...	846	741	...	...	...	...	...	1,587	...	1,023	...	17	1,040	...	181	...	614
		Tota ..	4,455	4,349	112	...	...	175	...	9,091	...	4,442	75	43	4,560	...	474	...	1,568
Champaran	91	Motihari	732	740	...	...	...	48	...	1,520	...	1,228	94	38	1,360	...	40	...	137
	92	Bettiah	690	1,057	...	...	...	...	...	1,747	...	1,751	102	...	1,853	...	664	...	996
		Total ...	1,422	1,797	...	...	...	48	...	3,267	...	2,979	196	38	3,213	...	704	...	1,133

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
16,273	7,108	33	108	...	...	...	1,476	...	...	835	4,532	8,371	25	39,241
16,981	1,545	894	125	...	...	...	121	...	...	630	214	4,521	20	27,817
6,104	1,185	31	101	...	...	...	2	...	...	496	52	2,087	8	10,810
6,026	1,965	...	69	...	107	...	...	...	...	572	198	1,401	454	11,552
4,051	1,272	2	35	...	...	...	...	...	...	234	178	1,698	3	7,717
2,206	550	...	47	3	1	...	...	...	...	264	...	1,497	5	4,855
356	1,660	...	36	...	4	...	3	...	...	...	16	802	...	3,048
604	826	...	26	...	...	...	...	...	...	96	121	949	...	2,836
342	894	9	39	...	10	...	88	...	...	110	27	425	15	2,593
52,943	17,005	969	586	3	122	...	1,690	...	...	3,237	5,338	21,751	530	1,10,469
17,000	28,383	...	177	191	28	...	...	...	...	597	...	7,102	...	76,365
5,025	8,586	...	146	184	36	...	...	...	..	653	...	3,817	...	21,475
6,365	2,498	...	88	...	11	...	...	...	...	1,767	23	2,594	12	15,091
3,771	5,231	...	138	...	10	...	...	...	...	299	28	2,117	10	12,709
2,857	600	...	106	...	37	...	...	...	...	172	...	2,221	...	7,363
35,018	45,298	...	655	375	122	...	...	...	...	3,488	51	17,851	22	1,33,003
7,096	5,059	3	100	...	14	...	...	...	...	924	1	3,267	14	19,224
1,774	1,706	14	84	...	...	...	...	...	...	176	140	761	6	5,073
505	791	..	22	...	...	...	...	...	...	...	50	90	...	1,641
9,285	7,550	17	206	...	14	...	...	...	...	1,100	191	4,118	20	25,938
5,834	6,165	...	58	...	9	...	117	180	...	478	25	2,997	13	29,720
1,560	2,897	135	54	...	...	...	15	...	...	60	146	640	1	6,871
39	...	...	27	...	101	...	...	...	...	...	165	553	...	984
7,433	9,062	135	139	...	110	...	132	180	...	538	336	4,190	14	37,575
3,59,652	1,10,528	14,254	5,728	1,083	1,336	...	3,015	577	...	24,353	14,234	1,66,482	4,365	9,06,214
50,791	32,452	11,774	794	1,102	475	...	626	1,272	...	1,158	303	29,996	274	1,41,178
2,296	1,803	722	55	...	...	...	...	...	...	191	122	1,241	...	6 584
11,791	5,142	2,652	123	12	...	...	5	...	...	530	576	2,826	...	25,744
8,182	4,705	968	49	...	76	75	...	...	...	...	...	3,118	...	17,234
73,060	44,102	16,096	1,021	1,114	551	75	631	1,272	...	1,879	1,001	37,181	274	1,90,740
46,121	24,555	7,826	350	1,395	55	...	49	...	...	715	547	4,716	...	1,20,406
3,763	...	...	57	...	...	...	..	...	...	192	44	1,147	...	6,457
1,312	1,428	351	51	...	...	...	55	...	...	...	140	159	...	3,736
51,196	25,983	8,177	458	1,395	55	...	104	...	...	907	731	6,022	...	1,30,599
12,526	8,197	3,396	260	48	...	...	63	...	...	699	2,182	5,463	6	43,779
1,059	444	17,247	136	...	99	...	...	...	...	82	76	906	...	29.392
3,067	3,491	1,473	104	...	58	...	...	...	...	240	...	190	...	8,897
2,726	458	383	61	...	48	...	...	...	...	485	6	1,239	...	5,575
827	1,876	215	92	72	...	51	240	...	...	...	36	120	...	3,715
4,104	6,737	992	101	..	...	...	48	...	...	...	1,250	764	...	14,174
24,309	21,203	23,706	759	120	205	51	351	...	...	1,506	3,550	8,682	6	96 532
18,320	14,801	6,155	477	5,001	...	4,347	...	...	...	804	...	1,746	6	52,811
2,363	2,117	1,264	114	...	1	...	50	...	.	8	90	1,805	12	7,917
5,260	3,033	1,705	96	...	58	60	...	...	...	134	211	1,239	10	12,606
25,943	19,956	9,124	687	5,001	59	4,407	5	...	...	946	301	4,790	28	73,334
3,477	36,985	738	134	122	...	...	142	...	...	...	92	3,238	...	45,105
6,586	7,348	111	218	180	...	...	...	...	...	114	210	4,318	...	20,745
10,063	44,333	849	352	302	...	...	142	...	...	114	302	7,556	...	65,850

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges, &c.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	900	...	900	...	...	755	...	...	291	284	43	378	996	1,751
5,213	1,181	...	7,394	...	...	...	...	...	400	1,496	269	380	2,545	2,545
...	344	24	368	...	...	17	...	286	137	3	36	37	213	516
...	300	...	300	...	...	...	...	...	134	99	21	167	421	421
...	297	...	297	...	...	...	...	...	109	70	19	115	313	313
...	180	...	180	...	...	...	...	...	80	85	19	69	253	253
...	169	12	181	...	...	...	...	...	60	13	11	82	166	166
...	120	...	120	209	...	...	...	3	...	...	...	...	...	3
...	174	...	174	...	...	...	...	...	144	...	...	3	147	147
6,213	3,665	36	9,914	209	...	772	...	289	1,355	2,050	418	1,231	5,054	6,115
...	606	...	606	1,221	...	661	...	2	335	244	177	85	841	1,504
...	836	...	836	...	...	...	...	...	232	87	25	752	1,096	1,096
...	490	...	490	...	...	...	...	4	137	242	53	248	680	684
...	760	...	760	...	...	...	...	...	93	...	15	255	363	363
...	415	...	415	...	...	...	...	84	89	41	19	28	177	261
...	3,101	...	3,101	1,221	...	661	...	90	886	614	289	1,368	3,157	3,908
...	562	...	562	...	...	...	...	100	194	67	53	117	1,331	1,431
...	240	...	240	...	...	...	...	...	240	13	20	9	282	282
...	132	...	132	...	...	...	...	...	56	45	5	...	106	106
...	934	...	934	...	...	...	...	100	490	125	78	1,026	1,719	1,819
2,082	419	12	2,513	...	...	317	...	...	129	34	49	79	291	608
...	240	...	240	...	...	...	...	...	138	16	7	79	240	240
...	130	...	130	...	...	...	...	...	39	59	...	...	98	98
2,082	789	12	2,883	...	...	317	...	...	306	109	56	158	629	946
8,975	21,188	92	30,255	1,460	...	13,719	...	6,013	8,498	21,742	2,126	52,640	85,006	1,04,738
...	4,278	483	4,761	449	...	12,123	...	505	1,423	554	271	883	3,131	15,759
...	242	...	242	...	...	...	...	...	218	2	18	14	252	252
...	1,090	...	1,090	...	...	...	...	...	614	2	216	67	899	899
...	415	...	415	...	...	...	...	...	204	6	...	...	210	210
...	6,025	483	6,508	449	...	12,123	...	505	2,459	564	505	964	4,492	17,120
...	2,061	...	2,061	...	...	1,213	...	97	833	290	105	241	1,469	2,779
...	212	...	212	...	...	...	...	...	165	4	22	18	209	209
...	353	...	353	...	...	...	...	...	77	37	...	435	549	549
...	2,626	...	2,626	...	...	1,213	...	97	1,075	331	127	694	2,227	3,537
...	1,122	...	1,122	...	...	2,961	...	161	894	399	59	715	2,067	5,189
458	...	...	458	...	...	...	...	...	114	...	39	195	348	348
...	401	...	401	...	...	...	...	...	328	...	33	47	408	408
...	408	...	408	...	...	...	...	...	106	30	37	268	441	441
...	163	...	163	...	...	...	...	...	80	...	14	108	202	202
...	489	...	489	...	...	...	...	...	300	27	39	488	854	854
458	2,583	...	3,041	...	...	2,961	...	161	1,822	456	221	1,821	4 320	7,442
807	2,166	...	2,973	3,000	...	...	...	21	745	373	113	1,514	2,745	2,766
...	577	...	577	126	...	...	...	...	221	136	29	45	431	431
...	577	...	577	...	...	...	...	...	33	3	31	233	300	300
807	3,320	...	4,127	3,126	...	...	...	21	999	512	173	1,792	3,476	3,497
1,745	610	...	2,355	25	...	...	...	90	249	27	35	162	473	563
...	703	...	703	...	...	...	...	...	302	8	36	75	421	421
1,745	1,313	...	3,058	25	...	...	...	90	551	35	71	237	894	984

in Bengal during the year ending 31st March 1907.

Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.				Remarks.
	Investments.		Payment to Sinking Fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.	Grand Total.	
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
46,852	...	...	...	1,833	50	4,431	1,468	7,782	54,634	1,151	1,290	2,441	57,075	
43,937	...	...	...	...	...	10,914	50	10,964	54,901	2,929	13,029	15,958	70,859	
13,648	...	...	...	297	...	1,485	*815	2,597	16,245	405	1,729	2,134	18,379	* Includes Rs. 303 *plus* Rs. 10 paid for the liquidation of the principal and interest of the loan for which cheque was issued before the close of the year, but cashed in 1907-08.
14,237	...	...	...	...	...	375	123	498	14,735	1,619	3,300	4,919	19,654	
9,849	...	...	...	...	60	1,420	190	1,670	11,519	785	2,702	3,487	15,006	
6,288	...	...	...	...	...	250	69	319	6,607	...	1,207	1,207	7,814	
4,226	...	...	...	...	...	1,565	162	1,727	5,953	...	492	492	6,445	
3,861	...	...	...	...	...	735	...	735	4,596	...	1,838	1,838	6,434	
3,815	...	...	...	...	...	230	...	230	4,045	23	1,365	1,388	5,433	
1,46,713	...	...	...	2,130	110	21,405	2,877	26,522	1,73,235	6,912	26,952	33,864	2,07,099	
86,662	...	...	...	1,981	...	4,830	61	6,872	93,534	...	2,105	2,105	95,639	
26,702	...	...	...	...	...	2,067	352	2,419	29,121	...	3,866	3,866	32,987	
19,497	...	...	...	...	...	124	355	479	19,976	500	14,841	15,341	35,317	
15,646	...	...	...	...	100	2,058	1,873	4,031	12,677	181	673	854	20,531	
10,222	...	...	...	...	...	...	...	...	10,222	...	633	633	10,855	
1,58,729	...	...	...	1,981	100	9,079	2,641	13,801	1,72,530	681	22,118	22,799	1,95,329	
25,928	...	...	...	...	...	...	...	...	25,928	†158	984	1,142	27,070	† Rs. 158 represents he value of cheques issued but not cashed.
7,050	...	...	...	...	...	...	173	173	7,223	526	1,044	1,570	8,793	
2,501	...	...	...	...	...	400	40	440	2,941	...	1,293	1,293	4,234	
35,479	...	...	...	...	...	400	213	613	36,092	684	3,321	4,005	40,097	
35,112	...	...	...	268	...	2,699	5,635	8,602	43,714	...	6,693	6,693	50,407	
8,624	...	...	...	...	20	...	8	28	8,652	...	219	219	8,871	
1,668	...	...	...	...	...	60	...	60	1,728	133	110	243	1,971	
45,404	...	...	...	268	20	2,759	5,643	8,690	54,094	133	7,022	7,155	61,249	
12,20,512	5,000	...	...	14,045	535	161,877	21,486	1,02,943	13,23,455	36,453	2,79,414	3,15,867	16,39,322	
1,86,596	...	...	...	10,368	80	18,560	4,933	33,941	2,20,537	3,631	35,422	39,053	2,59,590	
9,036	...	...	...	...	...	1,410	...	1,410	10,446	...	5,274	5,274	15,720	
32,305	...	...	...	...	...	3,430	465	3,895	36,200	185	2,688	2,873	39,073	
21,372	...	...	...	...	...	9,065	7,429	16,494	37,866	...	14,122	14,122	51,988	
2,49,309	...	...	...	10,368	80	32,465	12,827	55,740	3,05,049	3,816	57,506	61,322	3,66,371	
1,37,271	...	...	...	2,945	105	12,371	8,912	24,333	1,61,604	583	28,385	29,468	1,91,072	
8,996	...	...	...	...	...	206	26	232	9,228	...	536	536	9,764	
5,621	...	...	...	...	...	251	295	546	6,167	...	1,618	1,618	7,785	
1,51,888	...	...	...	2,945	105	12,828	9,233	25,111	1,76,999	583	31,039	31,622	2,08,621	
57,658	...	...	...	2,793	...	4,413	706	7,912	65,570	79	4,239	4,318	69,886	
22,236	...	...	...	...	...	18,555	...	18,555	40,791	...	5,126	5,126	45,917	
11,960	...	...	...	...	...	1,199	...	1,199	13,159	740	79	819	13,978	
8,942	...	...	...	...	...	1,254	...	1,254	10,196	...	556	556	10,752	
5,129	...	...	...	...	...	810	63	873	6,002	...	614	614	6,616	
18,457	...	...	...	...	...	3,783	2,941	6,724	25,181	...	487	487	25,668	
1,24,382	...	...	...	2,793	...	30,014	3,710	36,517	1,60,899	819	11,101	11,920	1,72,819	
69,845	...	...	...	...	...	850	...	850	70,695	2,024	9,521	11,545	82,240	
11,780	...	...	...	...	...	280	60	340	12,120	128	2,371	2,499	14,619	
16,110	...	...	...	...	50	511	2,049	2,610	18,720	...	4,024	4,024	22,744	
97,735	...	...	...	...	50	1,641	2,109	3,800	1,01,535	2,152	15,916	18,068	1,19,603	
50,928	...	...	...	...	...	4,594	27,207	31,801	82,729	170	16,565	16,735	99,464	
25,469	...	...	...	...	...	1,546	...	1,546	27,015	...	3,435	3,435	30,450	
76,397	...	...	...	...	...	6,140	27,207	33,347	1,09,744	170	20,000	20,170	1,29,914	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds other than octroi.	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PATNA DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur ...	3,153	2,060	...	...	99	...	...	5,312	49	3,292	177	95	3,613	...	464	...	5,738
	94	Hajipur ...	950	1,014	...	...	55	...	...	2,019	...	1,764	70	...	1,834	...	317	...	...
	95	Lalganj ...	744	468	...	...	...	...	...	1,212	...	350	50	...	400	...	75	...	146
	96	Sitamarhi ...	652	537	...	...	...	...	...	1,189	...	375	...	6	381	198	...	...	82
		Total ...	5,499	4,079	...	...	154	...	...	9,732	49	5,781	297	101	6,228	198	856	...	5,966
Darbhanga	97	Darbhanga	2,583	3,416	...	...	1	...	...	6,000	12	2,188	...	120	2,320	...	90	...	...
	98	Madhubani	854	605	...	...	...	...	...	1,459	...	596	...	...	596	...	113	...	65
	99	Roserah	585	423	...	100	...	...	...	1,108	...	138	15	...	153	...	35	...	14
	100	Somastipur	442	664	...	...	...	...	...	1,106	...	538	12	8	558	...	183	...	62
		...	4,464	5,108	...	100	1	...	...	9,673	12	3,460	27	128	3,627	...	431	...	141
		Divisional Total ...	39,314	38,359	112	123	1,021	279	...	79,208	61	34,082	2,608	417	37,168	39,252	4,656	2,869	24,831
BHAGALPUR DIVISION.																			
Monghyr ...	101	Monghyr	2,086	2,425	...	359	...	...	...	4,870	...	1,313	...	19	1,332	...	27	...	3,794
	102	Jamalpur	1,655	1,510	...	...	...	...	...	3,165	...	69	...	39	108	920	...	1,490	2,028
		Total ...	3,741	3,935	...	359	...	...	...	8,035	...	1,382	...	58	1,440	920	27	1,490	5,822
Bhagalpur ...	103	Bhagalpur	5,410	6,762	...	...	11	...	...	12,183	...	1,662	...	9	1,671	5,026	33,273	669	770
	104	Colgong	486	456	...	...	...	...	...	942	6	361	25	5	397	...	...	6	76
		Total ...	5,896	7,218	...	...	11	...	...	13,125	6	2,023	25	14	2,068	5,026	33,273	675	846
Purnea ...	105	Purnea	1,515	1,334	...	...	...	...	...	3,149	...	1,013	...	26	1,039	...	289	733	884
	106	Kishanganj	809	962	...	...	50	...	...	1,821	...	417	...	12	429	373	8	67	...
	107	Katihar	599	189	...	...	...	...	...	788	...	285	...	...	285	...	...	...	...
		Total ...	3,223	2,485	...	...	50	...	...	5,758	...	1,715	...	38	1,753	373	297	800	884
Darjeeling ...	108	Darjeeling	16,987	9,146	...	815	1,020	...	...	27,968	20,245	45,107	...	62	65,414	10,116	8,828	3,449	1,424
	109	Kurseong	1,398	864	...	...	2	...	...	2,264	...	1,638	...	...	1,638	351	1,538	1,356	161
		Total ...	18,385	10,010	...	815	1,022	...	...	30,232	20,245	46,745	...	62	67,052	10,467	10,366	4,805	1,585
Sonthal Parganas.	110	Deoghar...	912	403	...	...	13	...	...	1,328	...	815	24	5	844	...	2	3,436	68
	111	Sahibganj	1,360	785	...	...	...	...	...	2,145	...	677	...	9	686	102	94	140	11
	112	Dumka	563	329	...	10	...	...	...	902	...	...	36	3	39	205	...	589	...
		Total ...	2,835	1,517	...	10	13	...	...	4,375	...	1,492	60	17	1,569	307	96	4,165	79
		Divisional Total ...	34,080	25,165	...	1,184	1,096	...	...	61,525	20,251	53,357	85	189	73,882	17,093	44,059	11,935	9,216
ORISSA DIVISION.																			
Cuttack ...	113	Cuttack	2,606	3,009	78	...	194	...	...	5,887	99	3,911	...	71	4,081	...	1,634	...	1,897
	114	Jajpur	558	534	...	...	...	...	...	1,092	...	359	...	28	387	54	45	...	57
	115	Kendrapara ...	538	732	...	89	...	...	...	1,359	7	870	24	32	933	...	73	...	130
		Total ...	3,702	4,275	78	89	194	...	...	8,338	106	5,140	24	131	5,401	54	1,752	...	2,084
Balasore ...	116	Balasore	1,147	1,138	...	...	...	...	...	2,285	...	784	100	12	896	...	44	...	556
Puri ...	117	Puri	2,283	2,515	...	73	28	...	...	4,904	...	2,503	...	32	2,535	1,083	1,757	..	484
Sambalpur ...	118	Sambalpur	2,908	4,123	...	...	161	...	...	7,192	441	714	...	49	1,204	...	229	...	2,903
		DIVISIONAL TOTAL	10,045	12,051	78	162	383	...	...	22,719	547	9,141	124	224	10,036	1,137	3,762	...	6,027
CHOTA NAGPUR DIVISION.																			
Hazaribagh...	119	Hazaribagh ...	790	917	...	...	1	...	...	1,708	...	384	...	29	413	...	385	...	285
	120	Chatra	579	739	...	...	...	...	...	1,318	...	534	...	...	534	...	27	...	6
	121	Giridih	654	513	...	...	...	...	...	1,167	...	31	39	...	70	...	36	...	284
		Total ...	2,023	2,169	...	...	1	...	...	4,193	...	949	39	29	1,017	...	448	...	525

(*a*) Includes Rs. 2,925 on account
(*b*) Do. „ 35 do.
(*c*) Do. „ 3,237 do.

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
30,768	8,801	2,943	326	87	...	...	740	...	...	528	1,402	12,570	...	64,367
2,501	3,014	329	127	...	440	...	...	...	...	455	463	2,412	5	10,063
1,241	120	261	139	355	...	...	...	...	...	76	64	1,419	...	3,996
2,988	3,388	248	132	16	...	...	...	...	...	135	2,359	2,963	...	12,509
37,498	15,323	3,781	724	458	440	...	740	...	...	1,194	4,288	19,364	5	90,935
20,875	7,831	1,929	363	78	134	97	...	797	...	3,430	212	8,102	221	44,168
2,487	6,514	501	44	349	...	...	...	...	...	155	1,256	2,082	...	13,566
1,040	1,679	249	60	262	9	...	...	...	...	269	50	302	3	3,972
2,658	1,558	294	62	46	8	...	...	...	...	378	277	1,384	...	6,910
27,060	17,582	2,973	529	735	151	97	...	797	...	4,232	1,795	11,870	224	68,616
2,49,129	1,88,482	64,706	4,530	9,125	1,461	4,630	2,018	2,069	...	10,778	11,968	95,465	537	7,16,506
21,066	17,006	2,623	468	491	...	...	820	409	...	1,167	233	3,796	...	51,900
8,323	560	1,223	429	180	50	...	...	...	...	1,749	...	5,410	2	22,364
29,389	17,566	3,846	897	671	50	...	820	409	...	2,916	233	9,206	2	74,264
25,151	8,593	9,352	364	82	23	...	1,121	...	...	1,858	165	6,236	124	92,857
1,155	1,351	40	19	...	12	14	13	...	...	191	39	207	4	3,127
26,306	9,944	9,392	383	82	35	14	1,134	...	...	2,049	204	6,493	128	95,984
7,319	8,458	13	158	5	4	...	13	120	...	1,603	5	5,372	26	25,002
2,686	3,478	4	146	20	...	...	...	...	...	180	19	2,448	...	9,429
147	1,623	29	72	...	23	...	...	...	...	259	...	698	15	2,866
10,152	13,559	46	376	25	27	...	13	120	...	2,042	24	8,518	41	37,297
58,130	11,506	642	661	797	49	...	169	...	...	6,271	8,473	11,674	...	1,22,189
7,192	2,790	...	119	...	60	...	94	...	...	...	2,777	74	...	16,512
65,322	14,296	642	780	797	109	...	263	...	..	6,271	11,250	11,748	...	1,38,701
4,242	1,483	759	62	...	...	...	...	...	...	659	99	1,493	...	12,303
7,102	1,803	288	90	96	47	...	...	...	...	...	1,084	11,507	...	22,364
2,218	300	...	30	...	44	...	...	24	...	...	...	2,270	...	5,680
13,562	3,586	1,047	182	96	91	...	...	24	...	659	1,183	15,270	...	40,347
1,44,731	58,951	14,973	2,618	1,671	312	14	2,230	553	...	13,937	12,894	51,235	171	3,86,593
26,722	3,787	...	514	299	...	...	6	240	...	1,230	...	3,247	...	39,576
2,307	1,126	...	64	297	...	...	...	...	...	72	211	700	...	4,933
2,215	1,540	...	75	26	57	...	99	...	...	330	520	3,175	34	8,274
31,244	6,453	...	653	622	57	...	105	240	...	1,632	731	7,122	34	52,783
5,571	11,078	...	71	85	357	...	75	..	...	530	...	2,682	11	21,060
18,206	14,576	...	120	5,282	316	...	...	...	...	654	484	5,030	1	47,973
8,300	4,264	8	147	785	222	...	81	...	..	232	144	6,029	26	23,370
63,321	36,371	8	991	6,774	952	...	261	240	...	3,048	1,359	20,863	72	1,45,186
7,910	4,997	...	124	142	...	...	11	...	...	...	300	742	25	14,921
1,653	1,501	...	70	46	30	19	...	...	...	67	10	492	9	3,930
2,624	300	362	50	30	1	...	...	...	...	220	...	837	12	4,706
12,187	6,798	362	244	218	31	19	11	...	...	287	310	2,071	46	23,557

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,486	...	2,486	...	...	2,406	...	1,420	598	300	...	518	1,416	5,242
...	590	...	590	...	...	...	...	...	42	84	35	730	891	891
...	556	...	556	...	...	...	...	...	104	...	21	103	228	228
...	410	...	410	...	...	...	...	...	20	29	14	...	63	63
...	4,042	...	4,042	...	...	2,406	...	1,420	764	413	70	1,351	2,598	6,424
...	2,181	...	2,181	...	...	...	145	130	616	19	135	321	1,091	3,366
...	811	...	811	...	...	...	...	...	167	...	15	419	601	601
...	253	...	253	5	...	...	47	...	55	15	27	...	97	144
1,682	174	...	1,856	...	...	...	...	...	85	...	54	2	141	141
1,682	3,419	...	5,101	5	...	...	192	130	923	34	231	742	1,930	2,252
4,692	23,328	483	28,503	3,605	...	18,703	192	2,424	8,593	2,345	1,398	7,601	19,937	41,256
2,841	...	...	2,841	...	...	10	...	...	403	242	147	778	1,570	1,580
...	602	...	602	...	...	89	...	244	306	233	135	1,149	1,823	2,156
2,841	602	...	3,443	...	...	99	...	244	709	475	282	1,927	3,393	3,736
...	2,809	...	2,809	252	...	10,180	...	27	614	1,597	293	90	2,594	12,801
...	339	...	339	...	...	...	...	...	41	...	...	79	120	120
...	3,148	...	3,148	252	...	10,180	...	37	655	1,597	293	169	2,714	12,921
...	650	...	650	...	...	183	...	...	274	11	83	142	510	693
...	312	...	312	...	...	...	...	...	157	202	36	11	406	406
...	149	...	149	...	...	...	...	...	...	...	...	10	10	10
...	1,111	...	1,111	...	...	183	...	...	431	213	119	163	926	1,109
1,200	...	180	1,380	114	...	22,445	...	6,057	6,026	1,474	890	2,289	10,679	39,181
175	539	8	713	...	...	...	...	43	147	48	104	300	599	642
1,375	539	188	2,093	114	...	22,445	...	6,100	6,173	1,522	994	2,589	11,278	39,823
...	660	...	660	...	...	...	...	...	69	260	44	15	388	388
...	1,034	...	1,034	...	...	...	...	...	98	...	40	37	175	175
...	2,131	200	2,331	...	...	...	...	...	...	...	...	12	12	12
...	3,825	200	4,025	...	...	...	...	...	167	260	84	64	575	575
4,216	9,216	388	13,820	366	...	32,907	...	6,371	8,135	4,067	1,772	4,912	18,886	58,164
...	1,577	...	1,577	2,876	...	...	...	27	437	260	157	(*a*)2,468	3,322	3,349
...	759	...	759	...	...	...	...	...	86	59	36	(*b*)98	279	279
...	784	55	839	...	...	...	...	...	49	88	25	1	163	163
...	3,120	55	3,175	2,876	...	...	...	27	572	407	218	2,567	3,764	3,791
...	673	...	673	...	...	...	...	16	165	48	43	43	299	315
...	1,196	...	1,196	...	...	...	...	695	400	196	130	(*c*)3,464	4,190	4,885
2,591	550	97	3,238	60	...	...	...	36	582	...	...	68	650	686
2,591	5,539	152	8,282	2,936	...	...	...	774	1,719	651	391	6,142	8,903	9,677
...	400	...	400	...	...	...	...	...	188	...	36	278	502	502
...	232	...	232	...	...	...	...	...	...	...	34	87	121	121
...	250	...	250	...	...	...	...	90	43	...	21	74	138	228
...	882	...	882	...	...	...	...	90	231	...	91	439	761	851

in Bengal during the year ending 31st March 1907.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
81,020	...	...	...	2,152	...	9,769	394	12,315	93,335	37	5,411	5,448	98,783	
15,397	...	...	...	...	...	1,795	310	2,125	17,522	...	9,882	9,882	27,404	
6,292	...	...	...	...	20	225	204	429	6,721	89	2,596	2,685	9,406	
14,552	...	...	...	...	...	2,815	236	3,051	17,603	...	638	638	18,241	
1,17,261	...	...	...	2,152	20	14,604	1,144	17,920	1,35,181	126	18,527	18,653	1,53,834	
56,035	...	...	...	...	...	7,911	750	8,661	64,696	...	7,428	7,428	72,124	
17,033	...	...	...	...	...	4,399	...	4,399	21,432	...	3,201	3,201	24,633	
5,635	...	...	...	...	...	800	100	900	6,535	22	639	*661	7,196	
10,571	...	...	...	...	25	1,410	...	1,435	12,006	...	2,126	2,126	14,132	
89,274	...	...	...	...	25	14,520	850	15,395	1,04,669	22	13,394	13,416	1,18,085	
9,06,246	...	...	...	18,258	280	1,12,212	57,080	1,87,830	10,94,076	7,688	1,67,483	1,75,171	12,69,247	
62,523	...	...	...	515	...	897	760	2,172	64,695	599	2,151	2,750	67,445	
28,395	...	...	...	738	...	78	...	816	29,211	10	6,976	6,986	36,197	
90,918	...	...	...	1,253	...	975	760	2,988	93,906	609	9,127	9,736	1,03,642	
1,22,573	...	...	2,000	7,740	...	18,860	661	29,201	1,51,774	1,655	80,795	82,450	2,34,224	
4,925	...	...	...	...	...	155	...	155	5,080	...	984	984	6,064	
1,27,498	...	...	2,000	7,740	...	18,955	661	29,356	1,56,854	1,655	81,779	83,434	2,40,288	
30,533	...	...	...	551	...	3,270	3,393	7,214	37,747	313	4,880	5,193	42,940	
12,397	...	...	...	...	...	1,375	970	2,345	14,742	20	8,885	8,905	23,647	
4,098	...	...	...	...	30	590	...	620	4,718	40	2,467	2,507	7,225	
47,028	...	...	...	551	30	5,235	4,363	10,179	57,207	373	16,232	16,605	73,812	
2,56,246	...	...	...	20,981	...	22,095	146	43,222	2,99,468	20,572	17,040	37,612	3,37,080	
21,769	...	...	...	...	...	40,000	5,077	45,077	66,846	...	1,436	1,436	68,282	
2,78,015	...	...	...	20,981	...	62,095	5,223	88,299	3,66,314	20,572	18,476	39,048	4,05,362	
15,523	...	...	...	...	...	735	723	1,458	16,981	88	3,918	4,006	20,987	
26,404	...	...	...	...	...	3,425	1,507	4,932	31,336	889	984	1,873	33,209	
8,964	...	...	...	...	...	...	...	...	8,964	...	1,419	1,419	10,383	
50,891	...	...	...	...	...	4,160	2,230	6,390	57,281	977	6,321	7,298	64,579	
5,94,350	...	...	2,000	30,525	30	91,420	13,237	1,37,212	7,31,562	24,186	1,31,935	1,56,121	8,87,683	
57,346	...	...	...	...	50	4,652	709	5,411	62,757	8,535	6,717	15,252	78,009	
7,450	...	...	...	...	30	244	...	274	7,724	1	5,031	5,032	12,756	
11,568	...	...	...	...	...	446	276	722	12,290	115	2,212	2,327	14,617	
76,364	...	...	...	...	80	5,342	985	6,407	82,771	8,651	13,960	22,611	1,05,382	
25,229	...	...	...	...	...	1,413	173	1,586	26,815	6,580	36	6,616	33,431	
61,493	...	...	...	..	...	4,205	107	4,312	65,805	714	10,030	10,744	76,549	
35,750	...	...	...	...	...	475	58	533	36,283	...	16,428	16,428	52,711	
1,98,836	...	...	...	...	80	11,435	1,323	12,838	2,11,674	15,945	40,454	56,399	2,68,073	
17,944	...	...	...	...	...	2,255	504	2,759	20,703	...	5,127	5,127	25,830	
6,135	...	...	...	...	...	180	218	398	6,533	2,722	457	3,179	9,712	
6,421	...	...	...	...	30	50	100	180	6,601	...	802	802	7,403	
30,500	...	...	...	...	30	2,485	822	3,337	33,837	2,722	6,386	9,108	42,945	

of other sanitary requirements.
do. do.
do. do.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					Water-supply.		Drainage	
			General Administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including Bonded Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	122	Ranchi	1,337	2,050	...	...	60	...	...	3,447	...	1,538	144	248	1,925	816	40	192	1,100
	123	Lohardaga ...	509	479	...	...	...	...	...	988	...	104	...	6	110	...	198	...	87
		Total ...	1,846	2,529	...	...	60	...	...	4,435	...	1,642	144	249	2,035	816	238	192	1,187
Palamau ...	124	Daltonganj ...	699	379	...	...	...	...	...	1,078	...	500	...	...	500	...	982	326	38
Manbhum	125	Purulia	1,300	1,353	...	...	...	...	...	2,653	...	1,172	105	43	1,320	...	90	952	1,024
	126	Jhalda	329	314	...	...	...	...	...	643	...	191	33	...	224	...	...	...	432
	127	Raghunathpur ...	219	208	...	...	...	...	...	427	2	40	...	3	45	249	...	44	87
		Total ...	1,848	1,875	...	...	...	...	...	3,723	2	1,403	138	46	1,589	249	90	996	1,543
Singhbhum ...	128	Chaibassa ...	739	409	...	...	...	...	...	1,148	...	423	13	17	453	...	887	...	100
		Divisional Total...	7,155	7,361	...	...	61	...	...	14,577	2	4,917	334	341	5,594	1,065	2,645	1,514	3,393
		GRAND TOTAL ...	2,02,054	1,82,084	400	4,484	7,006	1,532	...	3,97,540	51,861	2,37,263	21,286	1,904	3,12,314	1,52,046	1,93,491	2,21,928	1,24,711
		GRAND TOTAL FOR 1905-06.	1,91,694	1,72,949	401	3,145	24,769	1,064	...	3,94,022	25,712	2,46,145	23,615	1,849	2,97,321	54,343	1,93,706	40,293	1,19,772

Conservancy (including road-cleaning and watering) latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,196	7,551	530	144	1,621	198	41	15	...	...	876	25	7,276	157	32,778
908	783	...	61	46	...	...	...	...	...	144	210	473	...	2,910
13,104	8,334	530	205	1,667	198	41	15	...	...	1,020	235	7,749	157	35,688
4,135	405	200	107	296	1	...	116	100	...	...	14	1,012	...	7,732
7,731	5,774	21	150	631	...	...	113	...	...	636	799	3,102	...	21,023
723	1,257	...	60	115	...	12	...	...	...	...	150	196	...	2,945
967	1,089	...	65	342	73	...	...	...	...	...	...	847	...	3,763
9,421	8,120	21	275	1,088	73	12	113	...	...	636	949	4,145	...	27,731
3,073	4,654	99	119	60	151	74	...	...	...	387	463	1,969	21	12,057
41,920	28,311	1,212	950	3,329	454	146	255	100	...	2,330	1,971	16,946	224	1,06,765
12,46,285	5,06,535	98,952	19,094	28,396	5,021	5,134	7,300	5,212	840	84,305	49,111	4,48,463	6,108	32,02,932
11,79,206	4,24,982	73,436	19,198	60,593	4,438	7,035	7,721	4,640	...	81,470	51,755	5,01,857	3,236	28,27,661

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous charges.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	784	...	784	120	...	...	...	...	1,216	...	...	...	1,216	1,216
...	168	...	168	...	...	...	...	...	83	...	18	8	109	109
...	952	...	952	120	...	...	...	...	1,299	...	18	8	1,325	1,325
...	232	...	232	...	...	...	...	36	78	...	14	46	138	174
...	538	...	538	...	...	...	...	...	356	207	15	211	789	789
...	250	...	250	...	...	...	...	...	78	...	12	29	119	119
...	220	...	220	...	...	...	...	...	36	...	19	15	70	70
...	1,008	...	1,008	...	...	...	...	...	470	207	46	255	978	978
...	361	...	361	...	...	...	...	...	127	...	579	...	706	706
...	3,435	...	3,435	120	...	...	...	126	2,205	207	748	748	3,908	4,034
52,111	87,633	1,728	1,41,472	8,577	...	1,53,278	192	18,744	35,761	35,666	11,506	1,00,504	1,83,437	3,55,651
56,145	73,624	2,138	1,31,907	11,156	...	1,37,467	...	23,588	29,782	22,763	9,417	63,641	1,25,543	2,86,598

in Bengal during the year ending 31st March 1907.

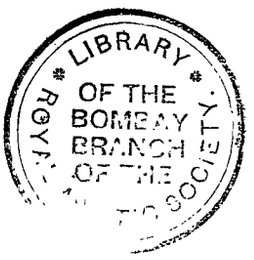
Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities other than for Sinking Funds.	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
40,270	...	...	...	...	50	(a) 5,281	2,116	7,447	47,717	21	23,960	23,981	71,698	(a) Includes Rs. 519 on account of the Dispensary Fund.
4,285	...	...	...	...	50	245	280	575	4,860	...	680	680	5,540	
44,555	...	...	...	...	100	5,526	2,396	8,022	52,577	21	24,640	24,661	77,238	
9,716	...	...	...	...	...	80	1,346	1,426	11,142	...	7,001	7,001	18,143	
26,323	...	...	...	...	...	1,268	1,082	2,350	28,673	771	11,949	12,720	41,393	
4,181	...	...	...	...	...	...	194	194	4,375	...	2,454	2,454	6,829	
4,525	...	...	...	...	...	500	...	500	5,025	...	917	917	5,942	
35,029	...	...	...	...	...	1,768	1,276	3,044	38,073	771	15,320	16,091	54,164	
14,725	...	...	...	...	...	55	401	456	15,181	...	2,921	2,921	18,102	
1,34,525	...	...	...	...	130	9,914	6,241	16,285	1,50,810	3,514	56,268	59,782	2,10,592	
44,18,486	5,000	...	2,500	1,73,255	1,480	3,98,454	1,42,403	7,23,072	51,41,558	96,911	9,53,291	10,50,202	61,91,760	
39,48,665	39,000	...	2,500	1,15,261	14,267	5,86,796	76,879	8,34,703	47,83,368	...	...	9,42,312	57,25,680	

FORM No. IV.

STATEMENT SHOWING THE QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY.

DURING

1906-1907.



FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed by consumption or expenditure per head, and the*

DIVISION.	DISTRICT.	Serial number of Municipality.	Name of Municipality.	Population.	GRAIN.					REFINED SUGAR.					UNREFINED SUGAR.				
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.	A. P.
Orissa ...	Sambalpur	118	Sambalpur ...	14,003	5,25,409	24,628	1,39,986	6,562	10	3,663	2,280	2,251	1,407	6 7	2,605	815	2,389	748	6 1(

Ghi.					Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.					Oil.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Rs.	Rs.	Rs.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	A. P.	Rs.	Rs.	Rs.	Rs.	A. P.
1,756	1,463	1,495	1,245	4 3	5,74,498	31,210	1,87,008	11,47	14	9,844	395	9,844	395	11 3	322	67	260	54	

Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.					Class VI,—Tobacco.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	As.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.A.
1,37,175	4,304	9,482	437	11	1,27,084	2,115	1,22,703	1,970	9	87,589	1,287	71,090	1,029	5	22,429	472	21,531	453	1 8

the Sambalpur Municipality in Bengal during the year ending 31st March 1907, the average incidence of taxation per head of population.

CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.					CLASS VII.—INCLUDING CLOTH, PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.						INCIDENCE OF TAXATION.		
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	REMARKS.
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.				
4,24,306	6,630	2,74,164	4,284	20	4,32,766	6,821	2,80,519	3,409	20	68,571	1,607	49,630	1,398	3 8 9	18	35·11	45·73	

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of Rate-payers, total number of Commissioners, and total number of, and attendance at, meetings held in each Municipality, during the year 1906-1907.

Name of Division.	Name of district.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
BURDWAN.	Burdwan ...	1	Burdwan	1865 ...	38,691	8,034	20·7	22	27	6	41·8
		2	Kalna	1st April 1869 ...	8,121	2,874	35·3	15	39	3	69·57
		3	Katwa	1st ,, ,, ...	7,220	2,220	30·7	12	29	2	59·82
		4	Dainhat	1st ,, ,, ...	5,618	1,320	23·4	12	12	...	63·4
		5	Raniganj	1st June 1876 ...	16,398	1,747	10·6	12	20	1	52·9
		6	Asansol	1st October 1896 ...	17,984	2,145	11·9	10	12	...	73·33
	Birbhum	7	Suri	July 1876 ...	8,692	1,178	13·5	16	23	6	39·33
	Bankura ...	8	Bankura	1st April 1869 ...	20,666	2,482	12·01	12	17	...	64·2
		9	Vishnupur	1st September 1873 ...	19,090	2,804	14·6	12	18	7	56·9
		10	Sonamukhi	1st April 1886 ...	13,448	1,668	12·4	9	11	...	58·1
	Midnapore ...	11	Midnapore	1865 ...	33,138	5,200	15·6	18	17	...	54·2
		12	Tamluk	1864 ...	7,872	2,065	26·2	12	24	...	59·37
		13	Ghatal	1st April 1869 ...	14,537	2,764	19·01	15	22	2	44·06
		14	Chandrakona	1st ,, ,, ...	9,315	2,057	22·08	12	21	1	70·o
		15	Ramjibanpur	1st ,, 1876 ...	10,265	1,971	19·2	9	19	...	64·3
		16	Khirpai	1st ,, ,, ...	4,995	1,173	23·4	9	11	...	68·0
		17	Kharar	1st ,, 1888 ...	9,493	1,560	16·4	15	18	4	49·2
	Hooghly	18	Hooghly-Chinsura ...	1865 ...	20,383	7,382	25·12	18	18	...	61·72
		19	Serampore	,, ...	44,451	7,023	15·8	18	11	1	64·6
		20	Uttarpara	,, ...	7,036	1,314	18·6	12	13	...	60·2
		21	Baidyabati	1869 ...	17,174	3,744	21·8	12	28	4	85·6
		22	Bhadreswar	,, ...	15,150	2,417	15·9	12	17	1	63·77
		23	Kotrung	,, ...	5,944	1,270	21·36	9	19	...	60·23
		24	Bansbaria	,, ...	6,473	1,581	24·4	9	19	1	61·9
		25	Arambagh	1886 ...	8,281	1,752	21·15	10	18	...	60·1
	Howrah	26	Howrah	1862 ...	157,594	16,700	10·59	30	22	...	62·6
		27	Bally	1st April 1883 ...	18,662	3,017	16·16	18	27	...	52·4
		28	Ulubaria	1st ,, 1903 ...	5,395	1,190	22·05	9	14	1	55·5
				Divisional Total ...	561,086	90,652	16·15	379	546	40	56·54
PRESIDENCY.	24-Parganas ...	29	Cossipore-Chitpur ...	1st April 1889 ...	40,750	5,529	13·5	12	43	3	67·1
		30	Maniktala	1st ,, ,, ...	32,387	6,741	20·8	12	17	...	67·1
		31	Baranagore	1st ,, 1869 ...	25,432	4,636	18·2	9	7	...	58·7
		32	Kamarhati	1st August 1899 ...	13,216	2,320	17·5	9	14	1	55·5
		33	South Suburban ...	1st April 1869 ...	26,374	6,832	25·9	10	17	...	80·0
		34	Tollyganj	1st ,, 1901 ...	12,921	2,954	23·04	9	24	1	44·4
		35	Garden Reach	13th March 1897 ...	28,211	4,096	10·7	12	13	3	44·8
		36	Rajpur	1st April 1896 ...	10,713	2,324	21·6	18	15	...	72·4
		37	Baruipur	1st ,, 1869 ...	4,217	972	23·04	9	17	1	57·5
		38	Jainagar	1st ,, ,, ...	8,810	1,541	17·4	12	19	2	46·0
		39	South Dum-Dum ...	1st September 1876 ...	10,904	1,757	16·1	9	14	...	61·1
		40	North ditto ...	1st ,, 1870 ...	4,996	945	18·9	9	14	...	52·3
		41	South Barrackpore ...	1st April 1869 ...	9,419	1,971	20·9	9	15	...	40·0
		42	Panihati	1st ,, 1900 ...	11,178	2,725	24·3	10	18	1	59·0
		43	Titaghar	1st ,, 1895 ...	16,065	1,493	9·2	9	14	...	57·1
		44	North Barrackpore ...	1st ,, 1869 ...	11,670	1,933	16·5	15	11	...	70·7
		45	Garulia	21st May 1896 ...	8,305	566	6·8	10	15	...	74·6
		46	Barasat	1st April 1869 ...	8,634	1,625	18·8	18	16	...	55·9
		47	Najhati	1st May ,, ...	13,831	4,550	32·8	9	12	...	70·3
		48	Halishahar	1st July 1903 ...	9,922	2,200	22·1	12	15	1	49·7
		49	Bhatpara	1st ,, 1899 ...	21,540	2,835	13·1	11	16	...	66·0
		50	Goberdanga	26th April 1870 ...	5,865	1,085	18·5	9	15	...	54·07
		51	Basirhat	1st ,, 1869 ...	16,315	2,556	15·6	15	16	2	53·3
		52	Baduria	1st ,, ,, ...	12,921	2,053	15·8	12	14	4	59·2
		53	Taki	1st ,, ,, ...	5,089	923	18·1	9	15	1	51·8
		54	Budge-Budge	1st ,, 1900 ...	13,051	2,291	17·5	9	14	...	55·5
	Nadia	55	Krishnagar	1st November 1864 ...	24,547	6,226	25·3	21	14	...	53·0
		56	Santipur	1st January 1865 ...	26,898	7,350	27·3	10	12	...	76·6
		57	Ranaghat	21st September 1864 ...	8,448	2,397	28·3	18	16	1	41·3
		58	Nadia	1st April 1869 ...	10,880	3,079	28·3	9	14	...	72·2
		59	Kushtia	1st ,, ,, ...	5,330	1,501	28·1	12	21	5	43·2
		60	Kumarkhali	1st ,, ,, ...	4,584	1,131	24·4	15	11	1	49·4
		61	Meherpur	15th ,, ,, ...	5,766	1,348	23·3	9	17	...	64·0
		62	Birnagar	1st ,, ,, ...	3,124	820	26·2	12	12	...	50·0
		63	Chakdaha	1st May 1886 ...	5,482	1,533	25·2	12	14	4	46·2
	Murshidabad ...	64	Berhampore	1st July 1876 ...	24,397	6,496	26·6	25	18	2	56·4
		65	Murshidabad	1st April 1869 ...	15,168	2,810	18·5	15	38	4	45·2
		66	Azimgunge	1st ,, 1896 ...	13,385	3,010	22·4	15	22	3	44·5
		67	Jangipur	1st ,, 1869 ...	10,921	2,350	21·5	18	16	1	38·8
		68	Kandi	1st ,, ,, ...	12,036	2,325	19·3	11	21	8	45·4
	Jessore ...	69	Jessore	1st August 1864 ...	8,054	1,715	21·3	18	19	2	40·3
		70	Kotchandpur	1st July 1883 ...	9,560	1,569	16·4	9	14	...	60·3
		71	Maheshpur	1st April 1869 ...	4,180	847	20·2	16*	14	5	7·8
	Khulna	72	Khulna	1st October 1884 ...	10,480	2,000	19·08	15	17	3	38·2
		73	Satkhira	1st April 1869 ...	10,381	2,037	19·6	12	18	2	49·5
		74	Debhatta	1st July 1876 ...	5,454	964	17·6	12	24	3	50·0
				Divisional Total ...	601,711	120,811	19·7	571	772	64	53·6

* Including the official Chairman.

APPENDIX A—concluded.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Patna.	Patna	75	Patna	November 1864 ...	153,739	29,612	19·2	31	18	...	38·7
		76	Barh	1st May 1870 ...	12,164	2,421	19·9	9	16	...	64·5
		77	Bihar	1st April 1869 ...	34,151	6,936	20·3	12	13	...	83·7
		78	Dinapore	1st July 1887 ...	22,858	4,878	21·3	19	12	...	59·6
	Gaya	79	Gaya	May 1865 ...	71,288	13,153	18·4	25	10	1	40·8
		80	Tikari	1st October 1885 ...	6,437	1,079	16·7	12	15	1	58·8
		81	Daudnagar	1st ,, ,, ...	9,744	1,288	13·2	13	11	1	58·0
	Shahabad ...	82	Arrah	1st January 1865 ...	46,170	6,641	14·3	18	15	...	47·3
		83	Jagadishpur	1st April 1869 ...	11,451	1,668	14·5	9	9	...	68·8
		84	Buxar	1st ,, ,, ...	13,945	2,679	19·2	13	9	...	88·8
		85	Dumraon	1st ,, ,, ...	17,236	2,488	14·4	9	12	1	62·9
		86	Bhabhua	1st ,, ,, ...	5,660	944	16·6	10	14	1	64·0
		87	Sasaram	1st ,, ,, ...	23,644	2,935	12·4	22	11	...	54·5
	Saran	88	Chapra	April 1864 ...	45,901	11,387	24·8	18	11	...	60·3
		89	Revelganj	17th August 1876 ...	9,765	1,813	18·5	12	9	2	43·7
		90	Siwan	April 1869 ...	15,756	2,596	16·4	10	16	2	55·5
	Champaran ...	91	Motihari	15th April 1869 ...	13,730	1,835	13·3	13	16	4	46·4
		92	Bettiah	15th ,, ,, ...	24,696	4,952	20·0	13	13	2	56·8
	Muzaffarpur ...	93	Muzaffarpur	1st November 1864 ...	45,617	8,021	17·5	19	15	...	48·4
		94	Hajipur	June 1869 ...	21,398	3,705	17·3	13	19	...	62·3
		95	Lalganj	,, ,, ...	11,502	2,108	18·3	11	12	1	50·0
		96	Sitamarhi	1st October 1882 ...	9,538	1,800	18·8	12	23	3	56·5
	Darbhanga ...	97	Darbhanga	1st November 1864 ...	66,244	9,747	14·7	22	11	...	47·2
		98	Madhubani	1st April 1869 ...	12,900	2,686	20·8	16	15	...	57·5
		99	Roserha	1st ,, ,, ...	10,246	1,795	17·5	14	19	1	46·9
		100	Samastipur	1st January 1897 ...	9,101	1,370	15·0	9	9	...	60·4
				Divisional Total ...	724,880	130,532	18·0	384	353	20	57·0
	Bhagalpur Division.										
Bhagalpur.	Monghyr ...	101	Monghyr	November 1864 ...	50,133	9,352	18·65	19	15	...	63·1
		102	Jamalpur	1st July 1883 ...	20,074	2,856	14·23	18	10	...	55·5
	Bhagalpur ...	103	Bhagalpur	September 1864 ...	75,764	10,862	14·33	22	19	3	45·0
		104	Colgong	1st April 1869 ...	5,360	1,144	21·34	11	12	1	76·9
	Purnea	105	Purnea	September 1864 ...	14,006	2,778	19·83	18	12	...	50·4
		106	Kishanganj	1st April 1887 ...	7,689	1,040	13·52	13	14	1	64·9
		107	Katihar	1st November 1905 ...	9,076	1,829	20·15	12	16	...	71·0
	Darjeeling ...	108	Darjeeling	1st July 1850 ...	16,928	2,030	11·99	25	16	...	54·2
		109	Kurseong	1st May 1879 ...	4,469	722	16·15	12	12	2	49·4
	Sonthal Parganas	110	Deoghur	26th November 1869 ...	7,019	878	12·50	16	12	...	57·2
		111	Sahebgunj	1st April 1883 ...	7,894	1,603	20·29	9	12	...	57·4
		112	Dumka	1st January 1903 ...	5,826	1,023	19·20	10	10	2	57·0
				Divisional Total ...	223,738	36,116	16·1	185	160	9	57·7
Orissa.	Cuttack	113	Cuttack	4th July 1876 ...	46,555	6,370	13·6	18	19	1	53·0
		114	Jajpur	1st April 1869 ...	12,109	2,050	16·9	12	21	2	59·1
		115	Kendrapara	10th March ,, ...	15,245	2,480	16·3	12	10	2	58·3
	Balasore ...	116	Balasore	1st April 1877 ...	20,965	3,215	15·3	18	15	1	46·6
	Puri	117	Puri	1st ,, 1881 ...	30,857	5,867	19·0	15	16	...	58·7
	Sambalpur ...	118	Sambalpur	5th ,, 1883 ...	14,003	.....	.....	16	15	...	73·3
				Divisional Total ...	139,734	19,982	14·3	91	96	6	58·1
Chota Nagpur Division.	Hazaribagh ...	119	Hazaribagh	1st April 1869 ...	15,799	2,343	14·8	15	14	...	47·2
		120	Chatra	1st ,, ,, ...	10,599	1,007	9·4	16	28	2	28·5
		121	Giridih	1st January 1902 ...	9,433	1,631	17·2	9	15	4	28·0
	Ranchi	122	Ranchi	1st April 1869 ...	23,810	3,859	16·2	16	17	...	58·08
	Palamau ...	123	Lohardaga	1st July 1888 ...	6,123	812	13·2	10	16	1	45·8
		124	Daltonganj	1st ,, ,, ...	4,691	1,190	24·33	10	15	...	66·66
	Manbhum ...	125	Purulia	26th ,, 1876 ...	17,291	3,067	17·73	19	11	...	52·63
		126	Jhalda	1st April 1888 ...	4,879	691	14·16	9	12	...	63·5
		127	Raghunathpur ...	1st ,, ,, ...	4,172	435	10·4	10	10	...	59·0
	Singhbhum ...	128	Chaibassa	1st ,, 1875 ...	8,653	1,326	15·3	13	12	...	64·1
				Total for 1906-07 ...	105,450	16,361	15·5	127	150	7	51·35
				Grand Total ...	2,356,599	414,454	17·6	1,737	2,077	146	55·71
				Grand total for 1905-06	2,354,856	407,961	17·3	1,745	2,138	177	53·55

APPENDIX B.

Statement showing the results of General Elections held in Municipalities in Bengal during the year 1906-07.

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward, or Municipality if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Burdwan Division.						
1	Burdwan ...	Ward No. I ... 1,060	591	55·7	3	15	
		II ... 1,135	...	...	3	3	No poll held.
		III ... 1,033	775	75·02	3	13	
		IV ... 300	263	85·1	3	5	
		V ... 441	349	79·1	3	9	
5	Raniganj ...	1,217	...	...	8	8	No poll was held as the number of candidates was just equal to the number of vacancies.
19	Serampore ...	,, No. I ... 2,147	1,244	57·9	4	6	
		II ... 615	...	...	2	2	There was no poll here, as the number of candidates was the same as the number of vacancies in the ward.
		III ... 1,343	783	58·3	3	6	One withdrew.
		IV ... 713	433	60·7	3	7	
21	Baidyabati ...	,, No. I ... 314	188	59·8	2	3	
		II ... 385	220	57·1	2	3	
		III ... 262	187	71·3	2	6	Two of the candidates withdrew their names.
		IV ... 407	294	72·2	2	4	One of the candidates withdrew his name.
22	Bahdreswar ...	,, No. I ... 286	204	71·3	3	6	
		II ... 113	79	69·9	2	4	
		III ... 451	251	55·6	2	5	
		IV ... 76	...	...	1	1	No contest. Successful.
23	Kotrung	,, No. I ... 172	...	...	3	3	Ditto.
		II ... 133	...	...	3	3	
24	Bansberia ...	,, No. I ... 118	...	...	1	1	Ditto.
		II ... 198	...	...	1	1	
		III ... 138	...	...	2	2	
		IV ... 224	130	58·03	2	3	
26	Howrah ...	,, No. I ... 1,126	554	49·2	2	3	Uncontested.
		II ... 476	185	38·8	1	3	Ditto.
		III ... 762	521	68·3	3	5	Ditto.
		IV ... 1,116	...	...	2	...	Ditto.
		V ... 1,479	784	53·0	2	5	Ditto.
		VI ... 1,596	...	...	2	...	
		VII ... 1,960	...	...	2	...	
		VIII ... 1,836	...	...	3	...	
		IX ... 586	377	64·3	2	5	
		X ... 466	348	74·6	1	3	
	Presidency Division.						
31	Barnagar	Ward No. I ... 627	...	...	1	1	
		II ... 1,257	579	46·0	3	6	
		III ... 1,286	...	...	1	1	
		IV ... 417	...	...	1	1	
33	South Suburban...	Ditto ... I ... 1,212	...	...	1	...	
		II ... 360	...	...	1	...	
		III ... 444	...	...	1	...	There was no contest.
		IV ... 555	...	...	1	...	There was failure of election and a Commissioner was appointed under section 16.
		V ... 347	...	...	1	...	
		VI ... 122	...	...	1	...	
36	Rajpur	Ditto ... I ... 718	499	69·4	4	6	
		II ... 277	...	...	2	4	As two of the candidates withdrew their names at the time of election, no poll was held in Ward II.
		III ... 314	241	76·7	3	5	
		IV ... 127	40	31·4	1	2	
		V ... 259	97	37·4	2	3	
37	Baruipore	Ditto ... I ... 145	...	...	1	...	
		II ... 82	...	...	1	...	
		III ... 77	...	...	1	...	
		IV ... 60	...	...	1	...	There was failure of election, and a Commissioner was appointed under section 16.
		V ... 72	...	...	1	...	
		VI ... 67	...	...	1	...	
38	Jainagar	Ditto ... I ... 239	No poll	...	2	2	
		II ... 277	Ditto	...	2	2	
		III ... 277	239	86·2	2	4	
		IV ... 294	178	91·7	2	3	
39	South Dum-Dum	Ditto ... I ... 323	...	...	2	...	
		II ... 355	...	...	2	...	
		III ... 179	71	39·0	2	3	Contested. Successful.
40	North Dum-Dum	Ditto ... I ... 171	...	...	3	...	
		II ... 389	...	...	3	...	

APPENDIX B—*continued.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons actually who voted.	Percentage of attendance voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION—*contd.*						
41	South Barrackpore	Ward No. I ... 148	...	...	1	...	
		II ... 244	...	...	1	...	
		III ... 252	...	...	1	...	
		IV ... 294	...	...	1	...	
		V ... 134	...	...	1	...	
		VI ... 129	...	...	1	...	
42	Painhati	Ditto I ... 310	...	...	1	...	
		II ... 164	...	...	1	...	
		III ... 328	107	36·62	1	2	
		IV ... 243	174	71·6	1	2	
		V ... 63	...	...	1	...	
		VI ... 135	...	...	1	...	
		VII ... 57	...	...	1	...	
44	North Barrackpore	Ditto I ... 154	No poll	...	1	1	
		II ... 218	117	53·6	1	5	
		III ... 205	146	72·4	1	2	
		IV ... 162	No poll	...	1	1	
		V ... 103	Ditto...	...	1	1	
		VI ... 100	Ditto...	...	1	1	
		VII ... 130	Ditto...	...	1	1	
		VIII ... 161	Ditto...	...	1	2	
		IX ... 123	Ditto...	...	1	1	
46	Barasat	Ditto I ... 182	No poll	...	3	3	
		II ... 178	100	56·1	2	5	
		III ... 141	101	71·6	2	3	
		IV ... 127	68	53·4	2	4	
		V ... 141	82	58·2	3	5	
47	Naihati	Ditto I ... 457	No poll	...	2	...	
		II ... 857	Ditto...	...	2	...	
		III ... 1,801	Ditto...	...	2	...	
48	Halisahar ...	Ditto I ... 200	141	71·5	2	3	
		II ... 256	132	51·5	2	6	
		III ... 368	172	46·7	2	4	
		IV ... 369	...	...	2	...	
50	Gobardanga ...	Ditto I ... 78	...	...	1	...	
		II ... 125	...	...	1	...	
		III ... 95	...	...	1	...	
		IV ... 124	...	...	1	...	
		V ... 41	...	...	1	...	
		VI ... 75	...	...	1	...	
51	Basirhat	Ditto I ... 130	...	...	1	...	
		II ... 72	...	...	1	...	
		III ... 118	...	..	1	...	
		IV ... 195	...	...	1	...	
		V ... 138	...	...	1	...	
		VI ... 102	...	...	1	...	
		VII ... 103	...	...	1	...	
		VIII ... 68	...	...	1	...	
		IX ... 56	...	...	1	...	
		X ... 28	...	...	1	...	
53	Taki	Ditto I ... 150	128	85·1	2	4	
		II ... 190	92	48·9	2	5	
		III ... 51	...	...	1	1	
		IV ... 87	...	...	1	1	
55	Krishnagar ...	Ditto I ... 1,086	607	55·5	4	6	
		II ... 767	414	54·0	3	5	
		III ... 415	197	47·0	2	4	
		IV ... 605	357	59·0	3	5	
		V ... 465	307	66·0	2	3	
57	Ranaghat ...	Ditto I ... 99	No poll	...	2	2	
		II ... 116	Ditto...	...	2	2	
		III ... 174	Ditto...	...	2	3	
		IV ... 196	Ditto...	...	2	3	
		V ... 119	59	49·5	2	3	One withdrew.
		VI ... 102	No poll	...	2	2	Ditto. Contested. Successful.
59	Kushtia	Ditto I ... 138	79	42·02	2	7	
		II ... 76	32	42·1	2	4	Ditto.
		III ... 176	73	42·1	2	6	Ditto.
		IV ... 191	No poll	...	2	5	Ditto. Three withdrew before election.
60	Kumarkhali ...	Ditto I ... 126	No poll	...	2	3	One withdrew his name before election.
		II ... 174	93	53·4	3	4	One withdrew his name.
		III ... 183	No poll	...	2	4	Two withdrew their names.
		IV ... 45	Ditto...	...	1	1	
		V ... 173	Ditto...	...	2	4	Two candidates withdrew their names.
61	Meherpore ...	Ditto I ... 65	No poll	...	1	1	
		II ... 49	...	...	1	1	
		III ... 63	...	...	1	1	
		IV ... 28	...	...	1	1	
		V ... 62	...	...	1	1	
		VI ... 53	...	...	1	1	

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	8
	Presidency Division—*concld.*						
62	Birnagar ...	Ward No. I ... 154	No poll	...	3	2	
		II ... 127	...	...	2	2	
		III ... 87	...	...	2	2	
		IV ... 53	...	...	1	1	
64	Berhampore ...	Ditto I ... 584	294	50·0	3	5	
		II ... 17	6	35·2	1	1	
		III ... 752	278	36·9	5	7	
		IV ... 474	...	...	4	4	
		V ... 296	179	60·3	3	4	
		VI ... 72	...	...	1	1	
65	Murshidabad ...	Ditto I ... 619	295	47·6	6		
		II ... 186	...	...	2	2	
		III ... 122	...	...	2	2	
67	Jangipur ...	Ditto I ... 81	29	35·8	2	4	
		II ... 130	55	42·3	2	5	
		III ... 90	60	66·6	2	3	
		IV ... 109	38	34·8	2	5	
		V ... 86	48	55·8	2	6	
		VI ... 80	34	42·5	2	5	
68	Kandi	Ditto I ... 302	156	51·6	2	6	
		II ... 150	87	18·0	2	3	
		III ... 58	...	...	1	1	
		IV ... 43	27	62·7	1	2	
		V ... 45	14	31·1	1	2	
69	Jessore	Ditto I ... 449	226	50·3	6	25	The election in Ward No. I being irregular, it has been cancelled and a fresh election has been arranged for.
		II ... 126	87	69·04	2	5	
		III ... 84	55	65·4	2	4	
		IV ... 87	67	77·01	1	3	
		V ... 44	26	59·09	1	4	
70	Kotchandpur ...	Ditto I ... 184	No poll	1·63	2	2	
		II ... 214	...	2·33	3	3	
		III ... 48	...	6·25	1	1	
71	Maheshpur ...	Ditto I ... 84	21	25·0	2	...	
		II ... 91	33	36·02	3	...	
		III ... 91	40	42·01	3	...	
		IV ... 91	37	40·6	2	...	
72	Khulna	Ditto I ... 114	90	78·9	2	5	
		II ... 259	192	74·7	3	8	
		III ... 122	...	...	2	2	
		IV ... 129	97	75·1	2	6	
		V ... 79	47	59·4	1	2	
73	Satkhira	Ditto I ... 289	40	14·3	2	2	
		II ... 136	16	11·7	1	2	
		III ... 111	48	43·2	1	2	
		IV ... 76	28	36·8	1	2	
		V ... 142	49	34·5	1	1	
		VI ... 102	28	27·4	1	1	
		VII ... 238	29	12·1	1	2	
	Patna Division.						
75	Patna	Bankipore Ward 1,140 ...	189	16·5	4	10	
		Pirbahore ,, 2,714 ...	1,289	47·4	3	12	
		Alamganj ,, 1,639 ...	696	42·4	3	17	
		Khajkelan ,, 3,404 ...	1,691	49·6	4	10	
		Chowk ,, 2,309 ...	1,118	48·4	3	10	
		Malsalami ,, 1,519 ...	305	20·07	3	9	
82	Arrah	Ward III 1082	289	26·7	3	7	
94	Hajipur	Ditto 231	(Votes not given as there was only one candidate.)	...	1	1	
	Bhagalpur Division.						
101	Monghyr	Ward No. A 396	273	68·9	2	3	
		,, ,, B 470	7	1·5	2	2	
		,, ,, C 347	191	55·0	2	3	
		,, ,, D 336	213	63·4	2	4	
		,, ,, E 169	100	59·1	2	3	
		,, ,, F 322	229	71·1	2	5	
103	Jamalpur ...	Ward No. A 167	59	35·3	2	5	
		,, ,, B 92	26	28·3	2	5	
		,, ,, C 140	23	16·4	2	3	
		,, ,, D 283	39	13·8	2	4	
		,, ,, E 44	19	43·2	2	4	
		,, ,, F 167	13	7·8	2	2	
163	Bhagalpur ...	Ward No. I 1,361	527	38·7	2	5	
		,, ,, II 1,366	...	...	3	9	
		,, ,, III 854	573	67·1	3	5	
		,, ,, IV 611	304	49·7	2	4	
		,, ,, V 1,155	...	...	2	3	
		,, ,, VI 1,819	...	...	2	6	

APPENDIX B—*concluded.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into Wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3	4	5	6	7	
	Bhagalpur Division—*concld.*						
105	Purnea	Ward No. I ... ... 387 ,, ,, II ... ... 368 ,, ,, III ... ... 103 ,, ,, IV 164	...	...	3 3 3 3	5 5 4 4	
110	Deoghur ...	Ward No. I ... ... 425 ,, ,, II ... ... 33 ,, ,, III ... ... 27 ,, ,, IV 28	176	41·4	4 3 2 1	5 ... 7 ...	
111	Sahebgunj ...	770	323	41·9	6	10	
	Orissa Division.						
117	Puri	Ward No. I ... ... ,, No. II ... ... 519 ,, No. III ... ... 422 ,, No. IV ... ... 591 ,, No. V 313	... 82 80 108 48	... 15·7 18·9 18·2 15·8	2 2 2 2 2	... 4 3 4 4	No poll held, there being two candidates.
	Chota Nagpur Division.						
120	Chatra ...	Ward No. I ... ... 58 ,, II ... ... 183 ,, III 88	9 17 23	... ...	3 2 2	... ...	Column 7 left blank, as the election in all the ward was uncontested.
122	Ranchi	Ward No. I ... ... 421 ,, II ... ... 257 ,, III ... ... 288 ,, IV 492	227 130 71 98	53·9 50·5 24·6 19·9	3 ... 3 2	... ...	
125	Purulia	Ward No. I ... ... 189 ,, II ... ... 229 ,, III ... ... 266 ,, IV 291	 22	... ... 7·56	General election—12. Bye-election—1.	... ...	General election was uncontested. Bye-electio of Commissioners for Ward No. IV was contested.

APPENDIX C.

Statement showing the mode of Assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1906-1907.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	House-rate at the rate of 7½ per cent. on the annual rent value of holdings. Water-rate at the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent., generally within the water-supply area on the annual rent value of holdings. Latrine-rate at the rate of 3¾ per cent. on the annual rent value of holdings.	.....	.....	
2	Kulna	Tax on persons ...	According to circumstances and property, annas 8 to Re. 1 per cent. on annual income of the assessee.	8 6 6	.....	The increase was due to new and improved holdings.
		Latrine fee	According to scale fixed by the Commissioners.	63 1 3	.....	Due to revision of assessment.
3	Katwa	Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holding.	7½ per cent. on the annual value of every such holding.	.....	.....	
		Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	89 0 0	.....	Due to partial revision of assessment.
		Latrine-fee	According to the annual value of the holding.	76 0 0	.....	Ditto ditto.
4	Dainhat	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	11 0 0	
		Latrine-fee ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	Due to reduction of assessment on vacant holdings.
5	Raniganj	Rate on holdings ...	7½ per cent. on the annual value of holdings.	45 0 0	.....	Due to the increase in the number of private privies.
6	Asansol	Ditto ...	Ditto ditto ...	.....	.....	No revision. Ditto.
7	Suri	Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holdings according to section 99 of the Bengal Municipal Act.	7½ per cent. on the annual value of holdings.	.....	.....	No revision of assessment took place for 1906-07.
		Tax on persons according to their circumstances and property.	Rupee one and annas two per cent. per month on income of above Rs. 30 per month, and Re. 1 on income up to Rs. 30 per month.	.....	.....	
		Latrine-tax according to the annual value of holdings.	Annual value. Re. Rs. / 1 to 12 ... ... Quarterly tax. Rs. A. Nil Above 12 ,, 24 ... ... 0 3 ,, 24 ,, 30 ... ... 0 6 ,, 30 ,, 36 ... ... 0 9 ,, 36 ,, 48 ... ... 0 12 ,, 48 ,, 60 ... ... 0 15 ,, 60 ,, 72 ... ... 1 2 ,, 72 ,, 84 ... ... 1 5 ,, 84 ,, 100 ... ... 1 8 ,, 100 for every Rs. 25, annas four per quarter.	.....	.....	
8	Bankura	Tax on persons ...	1½ per cent. per month		.....	No general or partial revision was made during the year.
		Latrine-fee	On valuation. Re. Rs. / From 1 to 24 ... ... (With privy.) Rs. A. 3 0 ,, 25 ,, 30 ... ... 3 8 ,, 31 ,, 60 ... ... 5 4 ,, 61 ,, 90 ... ... 6 0 ,, 91 ,, 120 ... ... 8 0 ,, 121 ,, 150 ... ... 10 0 ,, 151 ,, 200 ... ... 13 0 ,, 201 ,, 250 ... ... 16 0 ,, 251 ,, 300 ... ... 19 0 ,, 301 ,, 400 ... ... 22 0 ,, 401 ,, 500 ... ... 26 0 ,, 501 ,, 600 ... ... 30 0 ,, 601 ,, upwards ... 36 0	.....	.....	
9	Vishnupur	Tax on persons ...	1½ per cent. per month	319 2 0	.....	
10	Sonamukhi	Ditto ...	2 per cent. per month	293 3 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both for house and house service rates.	.....	98 0 0	Due to remission made under proviso to section 322 of Municipal Act.
12	Tamluk	Tax on persons ...	At 12 annas per cent.	11 0 0	.....	Due to revision of assessment.
		Latrine-rate ...	According to the scale of fees sanctioned by the Municipal Commissioners at their meetings held on 7th September 1896 and 15th September 1905.	13 0 0	.....	
13	Ghatal	Tax on persons ...	1½ per cent. per month on the income according to their circumstances and property.	79 0 0	.....	There was general revision of assessment in March last, which resulted in the increase. The revised assessment will take effect from the beginning of 1907-08.
14	Chandrakona	Ditto ...	1 per cent. according to circumstances and property within the Municipality.	.....	97 0 0	Partial revision of assessment was made during the year.
15	Ramjibanpur	Tax on persons according to their circumstances and property.	¾ per cent. on the annual income of the assessees.	.....	10 0 0	The decrease is due to general revision which took place during the year 1905-06, but came into effect since April 1906.
16	Khirpai	Tax on persons according to their circumstances and property.	1½ per cent. on annual income	.....	.....	No revision of assessment.
17	Kharar	Tax on persons according to their circumstances and property.	1 per cent. per annum on the annual income of a person.	.....	36 0 0	Due to grant of reduction and remission during the year.
18	Hooghly-Chinsura ...	Rate on the annual value of holdings.	7½ per cent.	.....	.....	There was no general or partial revision of assessment.
19	Serampore	Rate on holdings ...	7½ per cent. on the annual value of holdings.	308 0 0	.....	On account of new and improved holdings.
		Latrine-rate ...	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per year; from Rs. 20 to Rs. 37-8, Rs. 1-8 per annum; and from holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	66 0 0	.....	Ditto ditto.
20	Uttarpara	Rate on holdings ...	7½ per cent. for house and 4½ per cent. for latrine on the probable letting value of holdings.	514 0 0	.....	On account of general assessment which took effect from the 1st quarter of 1906-07, and of partial revision of assessment of new and improved holdings.
21	Baidyabati	Tax on persons ...	According to circumstances and property. ¾ per cent. on the annual income. Rs 7 on the annual value of public buildings.	539 11 3	.....	The increase was due to the revision of assessment.
		Latrine-fee	Rs. 6 per cent. on the annual value of holdings.	71 3 6	.....	
22	Bhadreswar	Rate on holdings in Wards Nos. 1, II and III, Bhadreswar, Gourhati and Telinipara.	6¼ per cent. on the annual value of holdings.	3,892 5 3	.....	Due to general revision of assessment.
		Tax on persons according to their circumstances and property in Ward Nov. IV, Mankundu.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payers.	.....	1,348 14 6	The decrease is due to substitution of rate on holdings for tax on persons in Gourhati Ward No. II.
23	Kotrung	Rate on holdings ...	6¼ per cent. on the annual value of holdings.	.....	46 14 0	Due to remission and reduction of taxes.
24	Bansbaria	Tax on persons ...	1½ per cent. per annum on the annual income of persons occupying holdings according to their circumstances and property.	754 0 0	.....	Due to general revision of assessment which took effect from the 1st quarter of 1906-07.
25	Arambagh	Tax on persons according to their circumstances and property within the Municipality.	At ¾ per cent.	455 0 0	.....	The revision of assessment took place during the year.
26	Howrah	Tax on holdings ...	7½ per cent.	1,408 0 0	.....	This results from the new and improved buildings assessed during the year.
		Lighting-rate ...	3 per cent.	319 0 0	.....	
		Latrine-fee ...	According to revised scale	896 0 0	.....	
		Water-rate ...	5·6 per cent.	1,013 0 0	.....	
27	Bally	Tax on holdings ...	7½ per cent. on annual valuation of holdings.	297 0 0	.....	The increase was due to the assessment of new and improved buildings.
28	Uluberia	Tax on persons ...	7½ per cent. on the annual value of Government buildings, and annas 8 to Re. 1, according to circumstances and property of other rate-payers.	1 3 6	.....	The increase is due to new assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division.			Rs. A. P.	Rs. A. P.	
29	Cossipore-Chitpur ...	Rate on holdings ...	House-rate at 7½ per cent. on the annual valuation of holdings.	2,459 5 3	.....	
			Latrine-rate according to a scale ...	603 8 6	.....	The increase is due to the assessment of new and improved holdings.
			Water-rate at 3 per cent. on the annual valuation of holdings.	984 7 9	.....	
			Lighting-rate at 3 per cent. on do. ...	4,070 2 9		
30	Maniktala	Ditto ...	House-rate at 7½ per cent.	820 3 6	.....	
			Latrine-rate according to a scale ...	243 6 0	.....	
			Water-rate at 3 per cent.	176 7 0	.....	
			Lighting-rate at 3 per cent.	183 5 0		
31	Baranagore	Ditto ...	House-rate at 6¼ per cent. on the annual value of holdings.	685 15 9	.....	
			Latrine-fees according to a scale ...	506 5 3	.....	
32	Kamarhati	Ditto ...	House-rate at 6¼ per cent. on the annual valuation of holdings.	623 13 6	.....	
			Latrine-fees according to a scale ...	.....	392 4 6	The decrease is due to the revision of latrine-fees wrongly assessed on the mills.
33	South Suburban ...	Ditto ...	House-rate at 7½ per cent. on annual value of holdings.	2,448 0 0	.....	Due to general revision of assessment, and assessment of arable lands for the first time.
			Latrine-fees according to a scale ...	830 0 0	.....	
			Water-rate at 3 per cent. on the annual value of holdings.	.....	.....	
34	Tollygunge	Ditto ...	House-rate at 7½ per cent. on the annual value of holdings.	3,556 0 0	.....	Due to general revision of assessment.
			Latrine-fees according to a scale ...	.....	.....	
35	Garden Reach	Ditto ...	House-rate at 7½ per cent. on the annual value of holdings.	2,474 0 0	.....	Due to the assessment of the added area which came into force from 1st April 1906.
			Latrine-rate according to a scale ...	2,787 0 0	.....	
			Water-rate at 3 per cent. on annual value of holdings.	.....	.....	
36	Rajpur	Tax on persons according to circumstances and property.	From annas 10 to Re. 1 according to the circumstances of the assessees. 6¼ per cent. on the annual valuation of holdings.	.....	.....	The revised assessment made in 1906-07 will take effect from 1st April 1907.
		Latrine-fee	Ditto ditto ...	.....	.....	
37	Baruipur	Tax on persons ...	Generally at 12 annas per cent. on annual income.	333 0 6	.....	Due to revision of assessment.
		Latrine-fee on holdings.	At 3 per cent. on the annual value of holdings.	214 0 0	.....	
38	Jainagar	Tax on persons ...	By apportionment, having regard to the circumstances and property within the Municipality.	27 14 0	38 1 0	
		Latrine-fee ...	1½ per cent. on the annual valuation of holdings.			
39	South Dum-Dum ...	Rate on holdings ...	At 5 per cent. on the annual valuation of holdings.	.....	.....	A partial revision of assessment of tax on houses, lands and latrines was made in Ward No. III during the year which will take effect from 1907-08.
		Tax on persons ...	Re. 1 per cent. on annual income according to a scale.	.....	.....	
		Latrine-fees on holdings				
		Water-rate on holdings.	At Rs. 2 and Rs. 4 respectively ...	.....	.....	
40	North Dum-Dum ...	Tax on persons ...	1 per cent. on the annual income of assessees.	.....	.....	The general revision of assessment made in 1906-07 will take effect from the 1st quarter of 1907-08.
		Latrine-fee ...	3 per cent. on annual value of holdings.	.....	.....	
41	South Barrackpore ...	Tax on persons ...	Annas 8 per cent. on the annual income of rate-payers.	.....	.....	
		Latrine-fee ...	5 per cent. on the annual value of holdings.	.....	.....	
42	Panihati	Tax on persons ...	At 3 pies per rupee on quarterly income	.....	.....	
		Latrine-fee ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
43	Tittaghar	Rate on holdings ...	House-rate at 7 per cent. on the annual valuation of holdings.	2,048 10 6	.....	Due to the assessment of Khardah and Titagarh new mills and of other new and improved holdings and also of the added area.
		Latrine-fee ...	At 9 pies per head per month on cooly lines and also 5½ per cent. on the annual valuation of holdings.	.....	188 0 0	Due to the reduction of latrine-fee in the mills on account of installation of septic tanks.
44	North Barrackpore ...	Tax on persons ...	At annas 10 per cent. of the income ...	.....	.....	
		Latrine-fee ..	At 10 per cent. on the annual valuation of holdings.	.....	.....	
45	Garulia	Rate on holdings and tax on persons.	6 per cent. on the annual valuation of holdings.	28 5 10	.....	
		Latrine-fee	At 1 anna and 3 pies per head of population (adult) per month.	55 2 5	.....	
46	Barasat	Tax on persons ...	At 12 annas a month for every Rs. 100 of income and 8 annas for every additional Rs. 100.	.....	.....	
		Latrine-fee	At 7 per cent. on the annual letting value of holdings.	.....	.....	
47	Naihati	Tax on persons ...	At Re. 1—2 per quarter on monthly income of Rs. 100.	.....	.....	
		Latrine-fee	At 5 per cent. on the annual valuation of holdings.	.....	.....	
48	Halisahar	Tax on persons ...	At annas 8 per cent. on the annual income.	979 11 0	.....	Due to general revision of assessment made in 1905-06 and taking effect in 1906-07.
		Latrine-fee ..	At 5 per cent. on the annual valuation of holdings.	708 6 0	.....	
49	Bhatpara	Rate on holdings ...	6 per cent. on the annual letting value of holding.	6,008 0 0	.....	Due to the revision of assessment of new and improved holdings.
		Latrine-fee ...	5 per cent. on the annual letting value of holding.	.....	.....	
50	Gobardanga	Tax on persons ...	Annas 12 per cent. on the annual income.	146 10 3	.....	Due to general revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*concld.*			Rs. A. P.	Rs. A. P.	
51	Basirhat	Tax on persons ...	12 annas per cent. on the annual income.	.....	.....	The revision of assessment made in 1906-07 will take effect from the 1st quarter of 1907-08.
		Latrine-fee	7½ per cent. on the annual valuation of holdings.	.....	.....	
52	Baduria	Tax on persons ..	12 annas per cent. on the annual income.			
		Latrine-fee	According to a scale	.....	.....	
53	Taki	Tax on persons ...	No fixed rate: generally at Re. 1 per cent. on annual income.	.....	.....	The revision of assessment made during the year will come into effect from 1st April 1907.
		Latrine-fees	7 per cent. on annual valuation of holdings.	.....	.....	
54	Budge-Budge	Rate on holdings ...	7½ per cent. on the annual valuation of holdings.	4,244 0 0	.....	Due to general revision of assessment.
		Latrine-fee	Ditto ditto ...	636 0 0	.....	
55	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	18 0 0	.....	Due to the assessment of improved holdings.
		Latrine-rate	According to a sliding scale on the valuation of holdings.	.....	.....	
56	Santipur	Rate on holdings ... Latrine-rate ...	At 7 per cent. on the annual valuation of holdings.	.....	.....	
57	Ranaghat	Rate on holdings ...	At 6½ per cent.	.....	.....	
		Latrine-rate	At 5½ per cent.	..... (a)	(b)	
58	Nadia	Rate on holdings ... Latrine-fees	At 6½ per cent. on the annual valuation of holdings.	1,497 0 0	107 0 0	(a) Due to the imposition of a rate on holdings in lieu of tax on persons from 2nd quarter of 1905-06. (b) Due to revision of taxes.
59	Kushtia	Tax on persons ...	Annas 10 per cent. per year	27 0 0	105 0 0	Due to assessment of new and improved holdings.
		Latrine-fee	According to a fixed scale			
60	Kumarkhali	Tax on persons ...	No fixed rate	.....	.....	
		Latrine-fee	On the annual valuation of holdings ...	.....		
61	Meherpur	Tax on persons ...	No fixed rate	.....	59 0 0	Owing to partial revision.
62	Birnagar	Ditto ...	Ditto	.....	.....	
63	Chakdali	Ditto ...	Ditto	.....	.....	
64	Berhampore	Tax on persons ...	Generally at 1 per cent. on income of assessee.	2,627 11 5	.....	
		Water-rate ...	At 7½ per cent. on the annual value of holdings on roads supplied with filtered water and 6 per cent. on roads not so supplied.	3,596 5 6	.....	
		Latrine-rate ...	According to a scale	2,097 9 9	.....	
65	Murshidabad	Tax on persons ...	Rupee 1 per cent. on income per mensem.	259 8 0	.....	
66	Azimganj	Ditto ...	Rupee 1 per cent. on income per mensem.	586 2 0	.....	
		Latrine-rate	Rupees 5 on the annual value of holdings.	1,113 12 6	.....	
67	Jangipur	Tax on persons ...	Generally at 1 per cent. on income	86 2 6	.....	
		Latrine-rate ...	At 11 pies on the annual value of holdings.	.....	66 9 9	
68	Kandi	Tax on persons ...	At 1 per cent. on income.	.....	118 11 0	
		Latrine-rate ...	At 11 annas per month per Rs. 100 on the annual valuation of holdings.	6 15 0	.....	
69	Jessore	Rate on holdings ...	At 7½ per cent. on the annual valuation.	175 0 0	.....	Due to the assessment of new and improved holdings.
		Latrine-rate	According to a scale varying from Rs. 2-8 to Rs. 18 per annum.	26 0 0	.....	
70	Kotchandpur	Tax on persons ...	Generally at Re. 1 per cent. on income	250 6 0	.....	Due to general revision of assessment made in 1905-06 which came into effect during the year 1906-07.
		Latrine-rate in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on the annual valuation of holdings.	20 14 3	.....	Due to assessment of new holdings.
71	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per month per cent. on the annual income of rate-payers.	.....	.....	
72	Khulna.	Tax on persons ...	No fixed rate at 1 per cent. on income	1,009 0 0	.....	Due to general revision of assessment.
		Latrine-rate	12 per cent. on the annual value of holdings.			
73	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	.....	80 0 0	Due to partial revision of assessment.
		Latrine-rate	At 12 per cent. on annual value of holdings.	.....	44 0 0	
74	Debhatta	Tax on persons ...	At 1 per cent. on annual income ...	.....	79 0 0	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
75	Patna	Rate on holdings	At 7½ per cent. on the annual value of holding.	2,985 0 0	.....	Due to general revision of 4 thanas and to assessment on new and improved holdings under section 108.
		Latrine-fee	Ditto ditto.			
76	Barh	Tax on persons	At 1 per cent. per annum according to circumstances and property of assessees.	.....	407 0 0	The decrease was due to many petitions being filed under sections 92 and 95 of the Act.
		Latrine-fee	At 5 per cent. on the annual value of holdings.	580 0 0	.....	Part IX of the Municipal Act was extended during the 2nd half of the year 1906-07.
77	Bihar	Tax on persons	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	Revision has been made during 1906-07, but the result of increase or decrease not shewn, as the revised taxes will come into force on the 1st April 1907.
		Rate on holdings	At 7½ per cent. on the annual value of holdings.			
		Latrine-fee	At Rs. 4-11 per cent. per annum on the annual value of holdings.			
78	Dinapore	Rate on holdings	At 7½ per cent. per annum on the annual value of holdings.			
		Rate on arable lands	At 6¼ per cent. per annum on the annual value of holdings.			
		Latrine-fee	At 4⅛ per cent. per annum on the annual value of holdings.			
79	Gaya	Rate on holdings	At 7½ per cent. on the annual value of holdings.	3,000 0 0	.....	General revision.
		Latrine-fee	At 5 per cent. on the annual value of holdings.			
80	Tikari	Rate on holdings	At 7½ per cent. on the annual value of holdings.			
81	Daudnagar	Tax on persons	At an average rate of 2 per cent. per annum according to circumstances and property of assessees.	545 0 0	.....	The general revision takes effect from 1st April 1907.
		Rate on holdings	At 7½ per cent. on the annual value of Government buildings.			
82	Arrah	Tax on persons	At 1½ per cent. per annum according to circumstances and property of assessees.			
		Rate on holdings	At 7½ per cent. on the annual value of Government buildings.			
		Water-rate	At 6 per cent. per annum on the annual value of holdings.			
		Latrine-fee	On the annual value of holdings, as detailed below :— Rs. Class I, up to 25 at 1 per cent. ,, II, ,, 50 at 3 ,, ,, III, from {51 to 100} at 8 ,, ,, IV, ,, {101 to 200} at 12 ,, ,, V, ,, {201 to 900} at 16 ,, For every Rs. 100 or part thereof above Rs. 100 at 4 per cent. per year.		
83	Jagadispur	Tax on persons	At 1½ per cent. per annum according to circumstances and property of assessees.			
		Ditto	Ditto ditto.			
84	Buxar	Rate on holdings	At 7½ per cent. on the annual value of Government and Railway buildings.			
		Latrine-fee	On the annual value of buildings as given below:— Rs. Class I, from {6 to 12} at ½ per cent. ,, II, ,, {13 to 25} at ½ ,, ,, III, ,, {26 to 50} at 1 ,, ,, IV, ,, {51 to 100} at 4 ,, ,, V, ,, {101 to 200} at 8 ,, ,, VI, ,, {201 to 400} at 12 ,, For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.		
85	Dumraon	Tax on persons	At 1·9 per cent. per annum according to circumstances and property of assessees.			
		Rate on holdings	At 7½ per cent. on the annual value of Government buildings.			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concluded.*			Rs. A. P.	Rs. A. P.	
86	Bhabhua	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	229 0 0	.....	Due to general revision
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	"	"	
87	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
88	Chapra	Ditto	Ditto ditto ..	1,001 0 0	.....	The increase shown is approximate, as many petitions of objections against the general revision are still pending enquiry.
89	Revelganj	Ditto	Ditto ditto ...	.....	94 0 0	Revision of assessment made by assessor during May 1906.
90	Siwan	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of the assessees.	41 0 0	.....	General revision.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
		Latrine-fee	At 4½ per cent. on the annual value of holdings.	2,746 0 0	.....	Part IX of the Municipal Act extended since 1st April 1906.
91	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	538 0 0	.....	Partial revision.
		Latrine-fee	At 6 per cent. on the annual value of holdings.	330 0 0	.....	General revision.
92	Bettiah	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of assessees.	.....	226 0 0	Decrease due to reduction of assessment found excessive.
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	23 0 0	
		Latrine-fee	On the annual value of holdings as detailed below :— Below Rs. 20 same as Municipal tax. From Rs. 20 to 40 Rs. 0 6 a quarter. " " 41 to 80 0 9 " " " 81 to 120 0 12 " " " 121 to 160 0 15 " " " 161 to 200 1 2 " " " 200 and upwards at 2½ per cent.	13 0 0	.....	Increase due to assessment of certain new holdings.
93	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fee	At 5 per cent. on the annual value of holdings.			
94	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
95	Lalganj	Ditto	Ditto ditto.			
96	Sitamarhi	Tax on persons ...	According to circumstances and property of assessees, there being no fixed rate.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings and lands.			
		Latrine-fee	At varying rate from 12 annas to Rs. 6 per holding per annum.			
97	Darbhanga	Tax on persons ..	At 1 per cent. per annum according to circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine-fee	At 4 per cent. on the annual value of holdings.			
98	Madhubani	Tax on persons ...	At 3¾ per cent. per annum according to circumstances and property of assessees.	416 0 0	.....	Revision of general assessment made dur the preceding year.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	"	"	
99	Roserah	Tax on persons ...	According to circumstances and property of assessees, there being no fixed rate of assessment.	375 0 0	.....	Due to general revision of assessment, which will take effect from 1st April 1907.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
100	Samastipur	Tax on persons ...	At 12½ annas per cent. per annum according to circumstances and property of assessees.			
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
	Bhagalpur Division.					
101	Monghyr	Tax on holdings and arable lands.	House-tax at 7½ per cent., latrine-tax at Rs. 3-10-4 per cent., and arable land tax at 7½ per cent. per annum.	House-tax 3,808 7 0 Latrine-tax 1,616 3 0 — 5,424 10 0	Arable land tax 305 0 0	Due to general revision of assessment made in 1905-06, which came into effect from 1906-07.
102	Jamalpur	Tax on holdings ...	House-tax at 7½ per cent. and latrine-tax at 3¾ per cent.	House-tax 49 3 3 Latrine-tax 23 4 3 — 72 7 6	.....	Due to partial revision in case of improved holdings and assessment of new holdings.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Bhagalpur Division —*concluded.*			Rs. A. P.	Rs. A. P.	
103	Bhagalpur	Tax on holdings ...	House-tax at 7½ per cent., latrine-tax at 3 per cent., and water-rate at 7½ per cent. on holdings having house-connections, and at 5 per cent. for those having no connections Holdings assessed at a valuation of below Rs. 10 a year are charged neither latrine-fees nor water-rate.	12,667 0 0	.....	Due to revision of assessment taking effect during the year.
104	Colgong	Tax on persons, with the exception of Government and railway buildings, which are assessed as holdings.	According to circumstances and property. The Government and railway buildings are assessed at 7½ per cent. on the valuation of holdings.	.....	40 0 0	Due to remissions granted to persons in reduced circumstances.
105	Purnea	Tax on holdings ...	House-tax at 7½ per cent. and latrine-tax at 3½ per cent.	House-tax 172 0 0 Latrine-tax 93 0 0 265 0 0	.....	Due to assessment of new and improved holdings.
106	Kishanganj	Tax on persons ...	According to circumstances and property at 9 annas per cent. on the annual income.	65 0 0	.....	Ditto ditto.
107	Katihar	Tax on holdings ...	House-tax at 6½ per cent.	.....	.....	
108	Darjeeling	Holdings are generally assessed on their probable or actual rentals less 10 per cent. for furniture. The holdings at and adjoining the bazar and on the outskirts of the town proper, owned or occupied by natives, are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	The holding, water and lighting rates are levied at 8, 2½ and 2½ per cent., respectively, and the latrine-fees at 1½ to 17 on houses valued up to Rs. 600, and at 3 per cent. on house valued above Rs. 600.	House-tax 1,415 0 0 Water-rate 609 0 0 Lighting 70½ 0 0 Latrine 823 0 0 3,551 0 0	.....	The increase is due to assessment of new and improved holdings partly counterbalanced by decrease on account of obliteration of certain holdings and remission of taxes.
109	Kurseong	Rate on holdings ...	Holdings are assessed at 7½ per cent. on their annual valuation. Latrine-fees at 1½ to 11 on houses valued up to 600 and 2 per cent. on houses valued above Rs. 600, and water-rate at 5 per cent. on the valuation of houses which have connection pipes, and at 2½ per cent. on the valuation of those which have no connection pipes but use water supplied by the Municipality.	House-tax 121 0 3 Latrine-tax 53 6 0 Water-tax 130 5 0 304 11 3	.....	Due to assessment of new and improved holdings.
110	Deoghur	Rate on value of holdings in Wards II, III and IV.	At 6 per cent. on the annual value of holdings.	311 13 11	.....	Due to assessment of new and improved holdings.
		Tax on persons in Ward I.	According to circumstances and property.	536 6 0	.....	Due to revision of assessment.
		Latrine fee ...	At 3 per cent. on the annual value of holdings containing dwelling-houses.	221 9 4	.....	Due to the assessment of new and improved holdings.
				1,069 13 3		
111	Sahibganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	2,194 0 0	.....	The increase is due to the raising of rate on holdings from 6 to 7½ per cent.
		Latrine-rate ...	At 3½ per cent. on the annual value of holdings.			
112	Dumka	Rate on holdings ...	At 7½ per cent. ...	11 8 9	.....	Due to assessment of new and improved holdings.
		Latrine-rate ...	At 2½ per cent provided it be not less than 1 anna and more than a rupee per mensem.	4 4 6		
				15 13 3		
	Orissa Division.					
113	Cuttack	Rate on holdings ...	7½ per cent. of the annual value of the holdings.	103 10 6	.....	Rupees 22,403-1-6 was the annual demand for the year 1906-1907, against Rs. 22,299-7 of the preceding year.
114	Jajpur	1. Tax on persons according to their circumstances and property within the limits of the Municipality.	(*a*) Levied according to the circumstances and property of the assessees at the rate of 1 per cent. per annum on the annual income; (*b*) public buildings are taxed under section 89 of the Municipal Act; and (*c*) Latrine tax is at Re. 1-8 on the annual value of Rs. 25 of any holdings.	610 0 0	.....	Rs. A. P. NOTE.—The previous demand was 5,064 5 9 Current revised demand 5,674 5 6 Rs. A. P. 5,674 5 6 5,064 5 9 609 15 9 shown in round number at Rs. 610.
		2. Tax on holdings under Part IX of the Municipal Act.				

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concluded.*			Rs. A. P.	Rs. A. P.	
115	Kendrapara	Tax on persons ...	According to the circumstances and property of the assessees within the Municipality, section 85A of the Act.	318 6 9	.....	The triennial revision made in the year 1905-1906 came into force from 1st April 1906, and resulted by an increase of Rs. 318-6-9 over the last year's demand.
		Public buildings are assessed on their annual value under section 89 of the Act.	At 7½ per cent. on their annual value	.....	.....	
116	Balasore	Tax on persons ...	1. Levied according to the circumstances and property of the assessees. 2. Latrine-tax is levied according to the valuation of holdings at 6 pies per rupee. 3. Public buildings are taxed under section 89 of Bengal Municipal Act.	.....	.....	No assessment was held during the year.
117	Puri	Tax on holdings ...	At 12½* per cent. on annual value ...	2,240 0 0	.....	* House rate 7½ per cent. Latrine rate 5 per cent.
118	Sambalpur	Octroi	A schedule of rates charged in this Municipality is herewith attached and marked C. I.	.....	.....	The income from this source is uncertain, as it depends on the quantities of goods imported.
		Conservancy and latrine.	Civil station where the buildings come under clauses (*a*) and (*b*) for every occupied house yielding, or which would yield, if rented, not more than Rs. 50 ... Rs. 12 Ditto more than Rs. 50 ... 18 *Town proper.*	.....	261 0 0	This tax was introduced only last year.
			Where building comes under clause (*a*) of Rule I. / Where it comes under clauses (*b*) and (*c*) of Rule I. (1) Where such value is Rs. 6 or under Re. 1. / Exempt. (2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. / Rs. A. P. 0 8 0 (3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. / 0 1 6 per rupee (4) Where it exceeds Rs. 100, 1 anna per rupee. / 0 0 6 „ „ Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.			
	Chota Nagpur Division.					
119	Hazaribagh	1. Tax on persons ...	According to circumstances and property, ¼ per cent. on annual income of the assessee.	.....	.....	There was no revision of assessment during the year.
		2. Latrine-tax ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum. (*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum. (*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 6¼ per cent. per annum. (*d*) Holdings up to the value of Rs. 3 per annum at the rate of one anna per quarter, and the holdings above Rs. 3 and less than Rs. 6 per annum, at the rate of two annas per quarter.	.....	.....	

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concluded.*			Rs. A. P.	Rs. A. P.	
120	Chatra	Tax on persons according to their circumstances and property.	Re. 1-4 per cent. on annual income of the assessee.	.....	.....	There was no revision of assessment during the year.
121	Giridih	Tax on persons according to their circumstances and property within the Municipality [section 85, clause (*a*)].	1 per cent. on income of the assessee ...	.....	.....	Ditto ditto.
122	Ranchi	1. Rate on holdings...	7½ per cent. on annual value of holdings.	195 0 0	.....	Increase is due to assestment on new buildings.
		2. Latrine-tax ...	6¼ per cent. on annual value	107 0 0	.....	
123	Lohardaga	Tax on persons according to their circumstances and property.	1 per cent. on annual income up to Rs. 1,200, and ½ per cent. on remainder of the income to the extent allowed by law.	.....	.....	General revision of assessment was made in the 4th quarter of the year 1906-07, but the new assessment was not given effect to during the year.
124	Daltonganj	Ditto ...	12 annas per cent. Government buildings are assessed at 6 per cent. on their annual value.	172 0 0	.....	Increase in income is due to the assessment on new-comers.
125	Purulia	1. Rate on holdings...	1. House rate at 7½ per cent. on the value of holdings.	.....	507 0 0	Due to partial revision of assessment.
		2. Latrine fee ...	2. Latrine fees at 5 per cent. on the annual value of holdings.	.....	.....	
126	Jhalda	Tax on persons according to their circumstances and property within the Municipality.	1 per cent.	134 0 0	.....	General revision of assessment took place in March 1907, but it has taken effect from April 1907.
127	Raghunathpur	Tax on persons according to their circumstances and property.	1 per cent. on gross income	58 0 0	.....	By partial revision.
128	Chaibassa	1. Rate on holdings	Rs. 7-8 per cent. on annual value of holdings,	223 13 5	.....	Due to partial revision of assessment.
		2. Latrine-tax ...	Rs. 3 per cent. on annual value of holdings.	113 12 8	.....	Ditto ditto.

APPENDIX C—1.

Schedule of goods liable to octroi duty within the limits of the Sambalpur Municipality.

Articles.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Class I.—Articles of food or drink for men or animals.									
1. Grain and pulses of every description.	0 15 0	0 12 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
1(*a*) Paddy or unhusked rice ...	0 7 6	0 6 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
2. Cotton seeds	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
3. Grass, straw and *bhusa* ...	0 1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head loads and kawar loads.	
4. Dried fruits	.....	.....	.....	.....	.....	1 9 0	.....		
5. Fresh fruits, such as oranges and graft mangoes, water-nuts, etc. (cocoanuts excepted.)	.....	.....	.....	.....	.....	3 2 0	.....	Singhara and mahua.	
6. Cocoanuts	.....	.....	.....	.....	0 0 6 per 20 or fraction of 20.	.....	.....	Single nuts.	
7. Manufactured or refined sugar and honey.	.....	.....	.....	.....	0 0 3 per seer.	.....	0 10 0	.....	
8. *Gur* and other coarse saccharine products.	.....	.....	.....	.....	0 0 1½ per seer.	.....	0 5 0	.....	
9. Sugarcane	.....	0 6 0	0 2 0	0 0 6	.....	.....	.....	.....	
10. Vegetables of all kinds (not being spices.)	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
11. *Ghi*, butter and khowa ...	.....	.....	.....	.....	0 0 4 per seer.	.....	.....	.....	
12. Tea, coffee, oilman's stores and tinned provisions.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
13. Oil-cake	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
14. Dead game and fish	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class II.—Animals for slaughter.									
1. Bullocks, cows, calves, pigs	.....	.....	.....	.....	0 4 0 each.	.....	.....	Calves under one month.	
2. Beef and flesh of pigs ...	.....	.....	.....	.....	0 0 1 per seer.	.....	.....	Below one seer.	
3. Sheep and goats	.....	.....	.....	.....	0 1 6 each.	.....	.....	Lambs and kids under two months.	
4. Meat of goat and sheep ...	.....	.....	.....	.....	0 0 1½ per seer.	.....	.....	Below one seer.	
5. Poultry and game	.....	.....	.....	.....	0 0 1½ each.	.....	.....	.....	
Class III.—Articles used for fuel, lighting and washing.									
1. Oilseeds of every description	2 4 0	1 12 0	0 3 3	0 1 0	.....	.....	0 1 6	Up to two seers.	
2. Charcoal and coal	0 5 0	0 4 0	0 1 3	0 0 6	.....	.....	0 0 9	.....	
3. Firewood and cowdung cakes	0 3 0	0 2 0	0 0 9	.....	.....	.....	.....	Head load	In calculating the rate per kawar load, the duty on the head-load will be 3 pies.
4. Oils other than kerosine, turpentine and copal varnish.	.....	.....	.....	.....	0 1 0 per seer.	.....	.....	.....	
5. Matches	.....	.....	.....	.....	.....	1 9 0	.....	.....	
6. Soap, wax and tallow ...	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class IV.—Articles used in the construction of buildings.									
1. Articles manufactured of bamboo or of wood.	.....	0 6 0	.....	0 0 3	.....	.....	.....	.....	
2. Teak and sál—									
(*a*) Shaped beams and planks.	1 8 0	1 4 0	0 4 0	0 1 0	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	1 0 0	0 12 0	0 3 0	0 0 6	.....				
(*c*) Ballies and malgas ...	0 9 0	0 7 0	0 1 6	0 0 3	.....				
3. Other wood—									
(*a*) Shaped beams and planks.	0 12 0	0 10 0	0 2 0	0 0 6	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	0 8 0	0 7 0	0 1 3	0 0 3	.....				
(*c*) Ballies and malgas ...	0 5 0	0 4 6	0 1 0	0 0 3	.....				
4. Bamboos	0 10 0	0 8 0	0 1 3	0 0 3	0 0 1 per 100.				
5. Hemp, buckal, coir, rope and twine.	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	.....	Gunny-bags.	
6. Burnt bricks, tiles, lime, lime-stones stone and kankar.	.....	0 1 0	.....	.....	.....	.....	.....	Road metal or materials for metalling.	
7. Thatching grass	0 1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head-loads and kawar loads.	
V.—Drugs, gums, spices and perfumes.									
1. Pán	.....	.....	.....	.....	0 0 3 per seer.	.....	.....	.....	
2. Betelnuts (*supari*) and all other drugs, gums, spices and perfumes.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Colours and dyes	.....	.....	.....	.....	.....	1 9 0	.....	.....	

APPENDIX C—1—*concluded.*

Articles.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
VI.—Tobacco.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1. Manufactured tobacco, cigars and snuff.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. Leaf tobacco and gurakhu	.....	.....	.....	.....	0 0 2 per seer.	.....	.....	.....	
VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.									
1. Gold and silver thread stuffs.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. All other textile fabrics, piece-goods and articles of dress and umbrellas.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Leather and leather goods ...	.....	.....	.....	.....	.....	1 9 0	.....	Hides.	
VIII.—Metal and articles of metal.									
1. Iron, zinc, lead, tin, copper, brass and their alloys, and manufactured articles of the same.	.....	.....	.....	.....	.....	2 5 6	.....	.....	Pedlar's goods, stationery, glass, china, and other similar articles, sometimes classed as 'maniyari,' precious metals, jewellery, clocks, watches and fancy goods are not taxable.

NOTE—

1. (1) A kawar-load shall be taken to be 1½ head-load.
   (2) A pony or ass-load ,, ,, ½ of a bullock-load.
   (3) A buffalo-load ,, ,, 1½ of a bullock-load.
   (4) A camel-load ,, ,, 2 bullock-loads.
   (5) An elephant-load ,, ,, ¾ of an ordinary cart-load.
2. (1) Carts more than half laden shall be charged at full rates.
   (2) ,, less ,, ,, ,, half rates.
3. The seer shall be the seer of 80 tolas and the maund a maund of 40 seers.
4. Where alternative rates per maund are given, their adoption is in the option of the importer.

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in Bengal on account of Municipal Taxes for the year 1906-1907.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	17,583	1,06,167	1,23,750	7,988	83,337	91,325	86·0	4,886	4,243	9,129	8·5	23,296	
2	Kalna ...	327	12,772	13,099	88	12,036	12,124	94·9	40	318	358	2·8	617	
3	Katwa ...	22	7,998	8,020	19	7,920	7,939	99·2	3	61	64	·8	17	
4	Dainhat ...	15	2,910	2,925	8	2,865	2,873	98·7	7	12	19	·6	33	
5	Raniganj ...	809	18,040	18,849	412	17,412	17,824	98·8	300	222	522	2·8	508	
6	Asansol ...	1,635	19,525	21,160	1,350	17,529	18,879	96·6	12	62	74	·3	2,207	
7	Suri ...	366	10,583	10,949	252	10,343	10,595	100·1	46	100	146	1·3	208	Includes Rs. 2-8-3 which had been realised in March 1907, but remitted to Treasury in April 1907, hence the actual balance on the 31st March was Rs. 205-10-3.
8	Bankura ...	1,345	14,570	15,915	425	12,624	13,049	89·5	473	190	663	4·5	2,203	Includes Rs. 86-0-0 collected during March 1907, but remitted to Treasury in April 1907.
9	Vishnupur ...	131	6,988	7,119	131	6,838	6,969	99·7	...	78	78	1·1	72	Includes Rs. 129-0-0 collected during March 1907, but remitted to Treasury in April 1907.
10	Sonamukhi ...	...	4,963	4,963	...	4,906	4,906	98·8	...	54	54	1·0	3	Includes Rs. 113-0-0 collected during March 1907, but remitted to Treasury in April 1907.
11	Midnapore ...	1,180	38,470	39,650	850	36,398	37,248	96·8	300	391	691	1·7	1,711	
12	Tamluk ...	...	6,021	6,021	...	6,000	6,000	99·6	...	2	2	·03	19	
13	Ghatal ...	268	6,479	6,747	170	6,019	6,189	95·5	71	220	291	4·4	267	The total columns 15 and 22 (a) of Form II differs from column A of Appendix D, as Rs. 120 was in the hands of the Tax Daroga from 28th to 31st March 1907 and remitted to Treasury in April 1907.
14	Chandrakona	298	3,061	3,359	232	2,653	2,885	94·2	66	31	97	3·1	377	
15	Ramjibanpur	83	2,301	2,384	60	2,257	2,317	100·6	23	11	34	1·4	33	Out of this amount, Re. 1-11-6 was collected on 28th and 29th March 1907 and remitted to the Sub-Treasury on the following month, leaving an outstanding balance of Rs. 32 only.
16	Khirpai ...	111	1 749	1,860	107	1,594	1,701	97·2	4	2	6	·3	153	
17	Kharar ...	449	3,326	3,775	376	2,881	3,257	97·3	67	41	108	3·2	410	Out of this amount, Rs. 57 was collected on 29th and 31st March 1907 and remitted to the Treasury on the following month, leaving a balance of Rs. 353 only.
18	Hooghly-Chinsura.	9,124	58,049	67,173	5,155	53,001	58,156	100·1	1,221	1,696	2,917	5·02	6,100	The figure shown in column 3 which was Rs. 8,666 in the last year's statement was increased to Rs. 9,124 as per audit certificate, being the total of the receipts actually in the hands of the Collecting Agency. This was done from July 1906.
19	Serampore ...	9,177	56,154	65,331	6,011	48,679	54,690	97·3	1,863	1,422	3,285	5·8	7,356	Out of this amount, Rs. 518 was collected from 28th to 31st March 1907, but could not be remitted to Treasury, within the month, owing to holidays, leaving an outstanding balance of Rs. 6,838.
20	Uttarpara ...	*3,928	15,846	19,774	3,282	13,112	16,394	103·4	248	74	322	2·03	3,058	*The discrepancy of Rs. 7 is due to mistake in the account of 1905-1906.
21	Baidyabati ...	48	20,965	21,013	19	20,799	20,818	99·2	27	72	99	·4	96	
22	Bhadreswar ...	235	15,912	16,147	118	14,941	15,059	94·6	67	359	426	2·6	662	
23	Kotrung ...	657	6,782	7,439	483	6,470	6,953	102·5	101	121	222	3·2	264	Out of this amount, Rs. 76 was collected from 28th to 31st March 1907, but could be remitted to Treasury within the month, leaving Rs. 188 as the actual outstanding balance.
24	Bansberia ...	332	4,816	5,148	263	3,954	4,217	87·5	6	500	506	10·5	425	
25	Arambagh ...	...	5,397	5,397	...	5,300	5,300	98·2	...	97	97	1·79	...	
26	Howrah ...	3,049	5,70,139	5,79,188	2,975	5,52,241	5,55,216	97·3	1,700	15,258	16,958	2·9	7,014	
27	Bally ...	3,817	26,729	30,546	1,838	24,907	26,745	100·0	564	1,219	1,783	6·6	2,018	
28	Uluberia ...	3,848	3,582	7,430	3,269	2,651	5,920	165·2	571	86	657	18·3	853	
	Divisional Total	64,837	10,50,294	11,25,131	35,881	9,79,667	10,15,548	96·6	12,666	26,942	39,608	3·7	59,975	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
29	Gossipore-Chitpur.	5,982	1,60,661	1,66,643	3,972	1,50,793	1,54,765 (a)	96·3	1,176	2,644	3,820	2·3	8,058	
30	Manikta la ...	3,698	85,747	89,445	1,182	80,264	81,446	94·9	1,019	2,067	3,086	3·6	4,913	
31	Baranagore ...	1,184	40,080	41,264	1,087	38,063	39,150	97·6	94	716	810	2·02	1,304	
32	Kamarhati ...	698	18,636	19,334	...	14,792	14,792	79·3	698	2,620	3,318	17·8	1,224	
33	SouthSuburban	(b) 774	25,624	26,398	618	21,586	22,004 (c)	85·9	29	1,111	1,140	4·4	3,254	
34	Tollyganj ...	(b) 521	19,543	20,064	432	17,857	18,289 (d)	93·5	11	411	422	2·1	1,353	
35	Garden Reach	336	66,908	67,244	87	65,314	65,401	97·7	125	1,385	1,510	2·2	333	
36	Rajpur ...	1,286	8,934	10,220	368	8,229	(e) 8,597	96·2	634	168	802	8·9	821	
37	Baruipur ...	6	6,702	6,708	6	6,533	6,539	98·3	...	60	60	·8	59	
38	Jainagar ...	55	6,178	6,233	23	5,695	5,718	92·5	18	198	216	3·4	299	
39	South Dum-Dum	...	13,373	13,373	...	13,034	13,034	97·4	...	156	156	1·1	183	
40	North Dum-Dum	1	4,883	4,884	1	4,859	4,860 (f)	99·7	...	16	16	·3	8	
41	South Barrackpore.	(b) 153	11,677	11,830	98	11,453	11,551	98·9	52	125	177	1·5	102	
42	Panihati ...	382	10,622	11,004	235	10,289	10,524	99·0	65	141	206	1·9	274	
43	Tittaghar ...	...	25,884	25,884	...	25,772	25,772	99·5	...	112	112	·4	...	
44	North Barrackpore.	101	11,684	11,785	93	11,280	11,373	97·3	8	228	236	2·0	176	
45	Garulia ...	...	12,087	12,087	...	12,087	12,087	100·0	...	...	...	...	...	
46	Barasat ...	207	12,820	13,027	137	12,624	12,761	99·5	16	145	161	1·2	105	
47	Naihati ...	312	15,880	16,192	182	15,303	15,485	97·5	130	379	509	3·2	198	
48	Halisahar ...	446	11,131	11,577	126	10,165	10,291 (g)	92·4	319	409	728	6·5	558	
49	Bhatpara ...	1,279	31,047	32,326	1,081	30,485	31,566	101·6	181	417	598	1·9	162	
50	Goberdanga ...	171	4,171	4,342	152	3,987	4,139	99·2	19	84	103	2·4	100	
51	Basirhat ...	119	7,020	7,139	118	6,931	7,049	100·4	1	34	35	·5	55	
52	Baduria ...	782	5,524	6,306	516	4,181	4,697	85·02	184	235	419	7·5	1,190	
53	Taki ...	166	2,927	3,093	23	2,852	2,875	98·2	18	67	85	2·9	133	
54	Budge-Budge...	457	26,573	27,030	161	25,683	25,844 (h)	97·2	147	260	407	1·5	779	
55	Krishnagar ...	1,305	39,210	40,515	664	36,485	37,149 (i)	94·7	144	960	1,104	2·8	2,262	
56	Santipur ...	2,467	36,612	39,079	2,040	34,765	36,805 (j)	100·5	...	142	142	·3	2,132	
57	Ranaghat ...	317	11,885	12,202	284	11,604	11,888	100·0	6	91	97	·8	217	
58	Nadia ...	243	12,697	12,940	206	11,800	12,006 (k)	94·5	22	221	243	1·9	691	
59	Kushtia ...	133	8,840	8,973	84	8,616	8,700	98·4	34	103	137	1·5	136	
60	Kumarkhali ...	41	5,423	5,464	33	5,289	5,322 (l)	98·1	7	91	98	1·8	44	
61	Meherpur ...	5	2,927	2,932	4	2,883	2,887	98·6	1	42	43	1·4	2	
62	Birnagar ...	156	2,975	3,131	122	2,863	2,985	100·3	20	45	65	2·1	81	
63	Chakdah ...	110	3,956	4,066	70	3,789	3,859	97·5	25	69	94	2·3	113	
64	Berhampore ...	5,708	64,439	70,147	3,577	52,484	56,061 (m)	86·9	1,129	4,147	5,276	8·1	8,810	
65	Murshidabad...	142	12,794	12,936	142	12,384	12,526	97·9	43	236	279	2·1	131	
66	Azimganj ...	(n) 649	21,072	21,721	649	20,538	21,187	100·5	36	410	446	2·1	88	
67	Jangipur ...	626	11,610	12,236	626	10,116	10,742	92·3	...	173	173	1·4	1,321	
68	Kandi ...	...	8,318	8,318	...	8,107	8,107	97·4	...	48	48	·5	163	
69	Jessore ...	16	19,000	19,016	16	18,701	18,717	98·4	...	159	159	·8	140	
70	Kotchandpur	13	6,496	6,509	13	6,267	6,280	95·6	...	164	164	2·5	65	
71	Maheshpur ...	1	2,347	2,348	1	2,313	2,319	98·8	...	28	28	1·1	1	
72	Khulna ...	2	14,908	14,910	2	14,814	14,816 (o)	99·3	...	86	86	·5	8	
73	Satkhira ...	468	6,692	7,160	223	6,093	6,316 (p)	94·3	98	137	235	3·5	609	
74	Debhatta ...	229	2,064	2,293	145	1,523	1,668	80·8	22	16	38	1·8	587	
	Divisional Total	31,747	19,40,581	9,72,328	19,599	8,81,400	9,00,999	95·7	6,531	21,556	28,087	2·9	43,242	

	Rs.
(a) Amount of collection as per column 8	81,446
Deduct collection of 31st March 1907 remitted to the Bank on the 3rd April 1907 and not credited to the general account of 1906-1907	1,141
Deduct adjustment of refund of taxes under rule 66(4) of the Account rules	69
Add amount of excess collection neither refunded nor adjusted	25
	80,261

(b) Difference with column 14 of last year's statement is due to the correction of the demand by the local auditor.
(c) Difference with form II is due to the collections made in March 1907 having been credited to the Treasury in April 1907.
(d) The difference with form II is due to the collections of 28th and 30th March 1907 not having been remitted to the Treasury during the year.
(e) The difference of Rs. 14 with form II is due to the collections of the 31st March 1907 not having been remitted to the Treasury during the year.
(f) The difference of Re. 1 with form II has not been explained.
(g) The difference of Rs. 32 with form II is due to the collections made on 31st March 1907 remitted to the Treasury in April 1907.
(h) A sum of Rs. 3 was subsequently added to the demand, being the excess bills found in the hands of the collecting sarkars by the local auditor.
(i) The difference with form II is thus explained. A sum of Rs. 532 which was realized on 31st March 1907, but not credited to the Treasury during the year, has been excluded from the statement, while a sum of Rs. 2,209 which was realized on 31st March 1906, but credited to the Treasury in 1906-1907, has been excluded, as it refers to the account of 1905-1906.
(j) Difference of Rs. 108 with form II is due to the collection of 31st March 1907 remitted to the Treasury in April 1907.
(k) The difference with form II is thus explained: A sum of Rs. 70 which was realized on the 31st March 1907, but not credited to the Treasury during the year, has been excluded from this statement, while a sum of Rs. 20 which was realized on the 31st March 1906, but credited to the Treasury in 1906-1907, has been excluded, as it refers to the account of 1905-1906.
(l) The difference of Rs. 8 with form II is due to the collection of 31st March 1907 remitted to the Treasury in April 1907.
(m) The difference with form II is due to the collection of 31st March 1907 having been remitted to the Treasury in April 1907.
(n) The difference with the last year's balance is due to the correction of errors in the collection and remission registers as settled by the local auditor.
(o) The difference with form II is due to the realization of 31st March 1907 not having been credited to the Treasury during the year.
(p) The difference with form II is thus explained: A sum of Rs. 267 which was realized on the 31st March 1907, but not credited to the Treasury during the year, has been excluded in this statement, while a sum of Rs. 145 which was realized on 31st March 1906, but credited to the Treasury in 1906-1907, has been excluded, as it refers to the account of 1905-1906.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
75	Patna	(*a*)11,308	1,52,905	1,64,213	6,090	1,41,538	(*b*)1,47,628	96·5	1,625	2,058	3,683	2·4	12,902	(*a*) Amount shown in the last year's statement ... Rs. 11,278 *Add*—Amount subsequently discovered on adjustment of account ... 30 11,308 (*b*) Excludes Rs. 251 on account of penalties.
76	Barh ...	400	8,393	8,793	262	8,051	(*c*)8,313	99·1	138	202	340	5·05	140	(*c*) Excludes Rs. 69 on account of penalties.
77	Bihar ...	3,582	25,088	28,670	804	23,496	(*d*)24,300	96·8	2,464	134	2,598	10·3	1,772	(*d*) Collection as per column 8 of this statement ... Rs. 24,300 *Add*—Penalties ... 459 24,759 *Deduct*—Collections of March 1907 credited in April 1907 ... ... 14 24,745 Collection as per column 23 of Form II=Rs. 24,746. The difference of Re. 1 is due to treatment of fractions.
78	Dinapore ...	1,621	19,488	21,109	1,153	18,587	(*e*)19,740	101·3	185	110	295	1·5	1,074	(*e*) Exclusive of Rs. 220 on account of penalties, but exclusive of Rs. 57 collected on 31st March 1907 and credited into Bank in April 1907 and exclusive of Rs. 121 collected on 31st March 1906, but credited on 1st April 1906.
79	Gaya ...	3,720	88,452	92,172	3,707	87,119	(*f*)90,826	102·6	12	846	858	·9	488	(*f*) Excludes Rs. 568 on account of penalties.
80	Tikari ...	75	6,258	6,333	48	6,184	(*g*)6,232	99·5	17	29	46	·7	55	(*g*) Excludes Rs. 43 on account of miscellaneous receipts and penalties.
81	Daudnagar ...	12	3,833	3,845	11	3,760	(*h*)3,771	98·3	1	4	5	·1	69	(*h*) Excludes Rs. 43 on account of penalties.
82	Arrah ...	(*i*)8,473	42,640	51,113	6,573	42,369	(*j*)48,942	114·7	1,076	250	1,326	3·1	845	(*i*) Rupees 4 credited to head "Fine" last year was held as unrealised. The error was rectified in the year 1906-07 and the arrear reduced by that amount. (*j*) Includes Rs. 1,457 realized on 31st March 1907, but remitted into Treasury in April 1907, and excludes Rs. 1,324 realized on 31st March 1906, but remitted into Treasury in April 1906, and Rs. 492-7-9 on account of penalty.
83	Jagadispur ...	...	5,367	5,367	...	5,286	(*k*)5,286	98·5	...	81	81	1·4	...	(*k*) Excludes Rs. 7 on account of warrant fee.
84	Buxar ...	738	9,128	9,866	688	8,376	(*l*)9,064	99·3	27	151	178	1·9	24	(*l*) Includes Rs. 432 realised on 31st March 1907, but credited into Treasury in April 1907, and excludes Rs. 258 realised on 31st March 1906, but remitted into Treasury in April 1906, and Rs. 55 on account of penalties.
85	Dumraon ...	292	8,110	8,402	285	7,827	(*m*)8,112	100·0	7	88	95	1·1	195	(*m*) Includes Rs. 360 collected in March 1907, but taken into Treasury in April 1907, and excludes Rs. 739 collected in March 1906, but credited into Treasury in April 1906, also a penalty of Rs. 6.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
86	Bhabhua ...	2	2,490	2,492	1	2,476	(*n*)2,477	99·5	1	9	10	·4	5	(*n*) Includes Rs. 40 realized on 31st March 1907, but credited into the Treasury on 1st April 1907 and excludes Rs. 44 collected on 31st March 1906, but remitted into Treasury on 1st April 1906, and Rs. 6 on account of penalty.
87	Sasaram ...	65	8,939	9,004	58	8,487	(*o*)8,545	95·6	7	398	405	4·5	*54	(*o*) Includes Rs. 9 realised on 31st March 1907, but remitted to Treasury on 1st April 1907, and excludes Rs. 34 realised on 31st March 1906, but credited in April 1906, and also penalty of Rs. 95. * The difference of Re. 1 is due to fractions.
88	Chapra ...	(*p*)3,685	36,542	40,227	2,581	33,452	(*q*)36,033	98·6	501	611	1,112	3·0	3,082	(*p*) Actual balance found after adjustment of account. (*q*) Excludes Rs. 914 on account of penalty and includes Rs. 273 collected on 31st March 1907, but remitted to Treasury on 2nd April 1907.
89	Revelganj ...	1,161	9,949	11,110	391	9,401	(*r*)9,792	98·4	28	38	66	·6	1,252	(*r*) Excludes Rs. 26 on account of miscellaneous receipts.
90	Siwan ...	243	11,356	11,599	240	10,782	(*s*)11,022	97·0	3	221	224	1·9	353	(*s*) Excludes Rs. 87 on account of miscellaneous receipts and includes Rs. 81 collected on 31st March 1907, and credited into Treasury on 2nd April 1907.
91	Motihari ...	(*t*)73	10,800	10,873	70	10,627	(*u*)10,697	99·0	1	92	93	·8	83	(*t*) Actual balance found after adjustment of accounts. (*u*) Includes Rs. 1,070 collected but not credited during 1906-07, and excludes Rs. 61 on account of penalties and Rs. 748 collected in 1905-06 but credited in 1906-07.
92	Bettiah ...	(*v*)26	18,310	18,356	26	18,233	(*w*)18,259	99·7	...	53	53	·2	24	(*v*) Represents the actual balance after adjustment of account. (*w*) Includes Rs 79 realised on 31st March 1907, but credited in 1907-08 and excludes Rs. 133 on account of penalty.
93	Muzaffarpur ...	(*x*)6,809	64,304	71,113	4,595	60,384	(*y*)64,979	101·05	800	1,018	1,818	2·8	4,316	(*x*) Correct balance after adjustment of accounts. (*y*) Excludes Rs. 75 on account of penalty.
94	Hajipur(*y1*) ...	720	9,992	10,712	692	9,857	(*z*)10,549	105·5	28	112	140	1·4	23	(*y1*) Correct balance after adjustment of account. (*z*) Includes Rs. 323 realised in 1906-07 and credited in April 1907, and excludes Rs. 190 on account of penalty.
9	Lalganj ...	87	5,850	5,937	87	5,724	(A.1) 5,811	99·3	...	126	126	2·1	...	(A.1) As shown in this statement ... Rs. 5,811 *Add*—Amount collected in 1905-06 and remitted in 1906-07 ... ... 678 6,489 *Deduct*—Amount realised on 28th March 1907 and remitted in April 1907 ... ... 6 Balance ... 6,483 Penalty ... ... 95 6,578 As shown in column 23 of statement II.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.	
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		Rs.
96	Sitamarhi ...	...	9,647	9,647	...	9,540	(A.2) 9,540	98·8	...	107	107	1·1	...	(A.2) As shown in this statement ...	9,540
														Add—Amount of collection of last year but remitted this year 1906-07	121
															9,661
														Deduct—Amount realised during the year 1906-07 ...	56
															9,605
														Add—Penalty ...	120
															9,725
97	Darbhanga ...	3,871	49,484	53,355	2,781	44,917	(A.3) 47,698	96·4	958	1,823	2,781	5·6	2,876	(A.3) Total collection as per column 8 of this statement	47,698
														Add—Penalty ...	469
															48,167
														Add—Collection of 31st March 1906 remitted to Treasury on 1st April 1906 (the figures shown last year being wrong) ...	29
															48,404
														Deduct—Collection of 31st March 1907 remitted to Treasury on 1st April 1907	606
															47,858
98	Madhubani ...	...	8,060	8,060	...	7,917	(A.4) 7,917	98·2	...	54	54	·6	89	(A.4) Excludes Rs. 24 on account of miscellaneous receipts and penalties.	
99	Roseiha ...	...	3,867	3,867	...	3,797	(A.5) 3,797	98·1	...	70	70	1·8	...		Rs.
														(A.5) Total collection	3,797
														Deduct—Collection of 1906-07 remitted on 1st April 1907	44
														Balance	3,753
														Add—Penalty ...	4
														Add—Collection of 1905-06 remitted in April 1906 ...	11
															3,768
														Deduct—Amount remitted by mistake	2
															3,766
100	Samastipur ...	143	6,092	6,235	113	5,612	(A.6) 5,725	93·9	30	357	387	6·3	123	(A.6) Receipts as per column 8 of this statement ...	5,725
														Deduct—Realization of last day of March to be accounted for in 1907-08	130
															5,595
														Add—	
														1. Realization of 1905-06 taken in form II of 1905-06 ...	124
														2. Penalty ...	19
															5,738
	Divisional Total ...	47,106	6,25,344	6,72,450	31,256	5,93,799	6,25,055	99·9	7,909	9,042	16,951	2·7	30,444		

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Bhagalpur Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
101	Monghyr ...	5,995	53,674	59,669	1,716	44,940	46,656	86·9	3,172	3,680	6,852	12·7	6,161	
102	Jamalpur ...	2,703	26,107	28,810	1,072	24,735	25,807	101·2	710	819	1,529	6·1	874	
103	Bhagalpur ...	(*a*)14,117	1,12,067	1,26,184	3,056	1,04,647	1,07,703	96·1	580	5,794	6,374	6·7	12,107	(*a*) The difference of Rs. 69 from last year's figures was due to a mistake detected after submission of the appendix.
104	Colgong ...	145	4,095	4,240	93	3,789	3,882	94·8	39	247	286	6·9	72	
105	Purnea ...	327	23,312	23,639	310	22,616	22,926	98·3	9	470	479	2·0	234	
106	Kishanganj ...	(*b*)64	12,949	13,013	55	12,460	12,515	96·4	9	448	457	3·5	41	(*b*) The difference of Rs. 25 from last year's figures was due to omission from account of Rs. 25, th outstanding balance of latrine-tax which was detected after submission of the mistake.
107	Katihar ...	...	4,316	4,316	...	3,574	3,574	85·1	...	...	...	...	742	
108	Darjeeling ...	(*c*)2,372	1,53,673	1,56,045	1,759	1,50,855	1,52,614	99·3	507	2,409	2,976	1·9	455	(*c*) The difference of Re. 1 from last year's figures was due to omission of fraction of a rupee in the last year's account.
109	Kurseong ...	32	19,888	19,920	31	19,643	19,674	98·9	...	246	246	1·2	...	
110	Deoghar ...	...	12,424	12,424	...	12,363	12,363	99·5	...	61	61	·4	...	
111	Sahibganj ...	3,339	20,358	23,697	...	18,035	18,035	88·5	3,339	2,215	5,554	27·2	108	
112	Dumka ...	1	6,661	6,662	1	6,611	6,612	99·2	...	16	16	·2	34	
	Divisional Total	29,095	4,49,524	4,78,619	8,693	4,24,268	4,32,961	96·3	8,425	16,405	24,830	5·5	20,828	
	Orissa Division.													
113	Cuttack ...	505	52,682	53,187	413	51,055	51,468	96·76	18	233	251	47·0	1,468	Rs. Penalty ... ... 151 *Vide* Circular No. 42T.—M., dated the 4th June 1893.
114	Jajpur ...	164	5,900	6,064	112	5,499	5,611	94·9	49	106	155	2·6	298	
115	Kendrapara ...	17	8,502	8,519	17	8,462	8,479	99·7	...	22	22	0·3	18	Total collections as per column 8 ... 8,479 0 0
116	Balasore ...	987	14,767	15,754	985	12,530	13,515	85·8	2	658	660	4·2	1,579	Add penalties *vide* column 22(*a*) of Form II 30 0 0
117	Puri ...	1,806	33,738	35,544	1,312	31,855	33,167	98·3	366	1,063	1,429	4·0	948	Total receipts as shown in column 23 of Form II ... 8,509 0 0
118	Sambalpur ...	347	3,257	3,604	139	2,844	2,983	91·6	20	1	21	0·7	600	Percentage of total collections on total demand ... 93·3 0 0
	Divisional Total	3,826	1,18,846	1,22,672	2,978	1,12,245	1,15,223	96·9	455	2,083	2,538	2·1	4,911	
	Chota Nagpur Division.													
119	Hazaribagh ...	43	12,533	12,576	25	12,259	(1) 12,284	98·0	2	192	194	1·5	98	(1) Rupees 6 collected in March, but credited in the Treasury in April 1907, is included in this column. Excludes Rs. 72 out of Rs. 78 shown in column 22 (*a*) of Form II.
120	Chatra ...	24	3,650	3,674	13	3,563	(2) 3,576	97·9	8	41	49	1·3	49	(2) Excludes Rs. 919 shown in columns 16, 17 and 22 (*a*) of Form II.
121	Giridih ...	333	4,310	4,643	233	4,065	(3)4,298	99·7	17	51	68	1·5	277	(3) Excludes Rs. 823 shown in columns 16, 17 and 22 (*a*) of Form II. The difference of Re. 1 is due to omissions of fractions of a rupee.

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Chota Nagpur Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
122	Ranchi ...	2,971	25,714	28,685	589	24,964	* 25,553	99·3	1,525	86	1,611	6·2	1,521	
123	Lohardaga ...	88	2,274	2,362	66	2,253	† 2,319	102·0	2	29	31	1·4	12	
124	Daltonganj ...	128	8,820	8,948	117	8,779	8,896	100·86	11	41	52	·59	...	
125	Purulia ...	1,452	20,479	21,931	676	19,598	‡20,274	99·0	333	327	660	3·22	997	
126	Jhalda ...	147	2,213	2,360	101	2,085	§2,186	98·73	46	39	85	3·8	89	
127	Raghunathpur	125	1,884	2,009	97	1,729	‖ 1,826	96·92	27	67	94	4·9	89	
128	Chaibassa ...	1,340	9,158	10,498	979	8,890	9,869	107·7	242	9	251	2·7	378	† Excludes Rs. 59-6 on account of penalties.
	Divisional Total	6,651	91,039	97,686	2,916	88,165	91,081	100·2	2,213	882	3,095	3·39	3,510	
	Grand Total	1,83,262	32,75,624	34,58,886	1,01,323	30,79,544	31,80,867	97·1	38,199	76,910	1,15,109	3·5	1,62,910	
	Grand total for 1905-06.	2,01,977	31,27,141	33,29,118	95,683	29,22,933	30,16,616	96·46	53,728	79,830	1,33,558	4·27	1,78,944	

	* Ranchi.	† Lohardaga.	‡ Purulia.	§ Jhalda.	‖ Raghunathpur
	Rs.	Rs.	Rs.	Rs.	Rs.
Collected during the year, as shown in column 8	25,553	2,319	20,274	2,186	1,826
Add— Amount collected in 1905-06, but credited in 1906-07	87	84	117	...	54
Total ...	25,640	2,403	20,391	2,186	1,880
Deduct— Amount collected in 1905-06, but credited in the Treasury in 1907	73	184	71	...	225
Balance ...	25,567	2,219	20,320	2,186	1,655
Add—Penalties realized during the year	247	42	48	35	1
Total ...	25,814	2,261	20,368	2,221	1,656
Deduct— Rupees 27-0-9 collected and credited in 1905-06, but shown in the accounts in 1906-07	...	...	27	...	...
By adjusting Rs. 27 ...	25,814	2,261	20,341	2,221	1,656
Add—Tax on trades and profession	...	...	...	144	47
Total ...	25,814	2,261	20,341	2,365	1,70

APPEN

Statement showing the details of Educational expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	224	...	...	4,890	478	...	...	5,368	240	...	60	...	...	500	...	500	800
2	Kalna	...	...	...	...	...	...	...	...	125	...	...	...	...	160	96	256	381
3	Katwa	...	...	...	...	...	...	...	...	...	96	...	60	67	133	60	260	416
4	Dainnat	...	...	...	...	...	...	...	...	...	120	...	...	...	...	...	...	120
5	Raniganj	...	...	...	...	...	...	...	...	...	144	...	...	84	335	36	455	599
6	Asansol	...	...	...	...	...	...	...	...	...	85	...	...	301	286	...	587	672
7	Suri	...	...	...	...	...	...	...	...	60	...	97	120	...	142	...	142	419
8	Bankura	...	...	...	...	...	...	...	...	24	...	84	...	369	126	...	495	603
9	Vishnupur	...	...	...	...	...	...	...	...	150	148	...	...	290	140	128	558	856
10	Sonamukhi	...	...	...	...	...	...	...	...	...	324	60	...	144	204	...	348	732
11	Midnapore	...	...	...	...	661	...	...	661	60	...	...	...	300	527	153	980	1,040
12	Tamluk	...	...	...	...	...	...	...	...	30	...	...	48	42	126	120	288	366
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	88	252	72	412	772
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	...	...	96	...	...	235	72	307	403
16	Khirpai	...	...	...	...	...	...	...	...	...	...	96	...	...	132	...	132	228
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	60	168	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	...	...	120	...	162	393	125	680	800
19	Serampore	...	...	...	...	...	...	...	...	95	...	120	630	284	819	108	1,211	2,056
20	Uttarpara	...	...	...	...	...	...	...	...	72	...	180	110	90	110	...	200	562
21	Baidyabati	...	...	...	...	...	...	...	...	99	...	...	...	224	165	145	534	633
22	Bhadreswar ...	...	...	...	...	...	...	...	...	52	360	...	...	...	361	67	428	840
23	Kotrung	...	...	...	...	...	...	...	...	...	...	120	...	115	...	...	115	235
24	Bansbaria	...	...	...	...	...	...	...	...	...	50	...	...	...	183	...	183	233
25	Arambagh	...	...	...	...	...	...	...	...	...	91	...	48	131	113	120	364	503
26	*Howrah	315	...	...	1,100	...	...	...	1,100	722	136	110	...	390	2,550	980	3,920	(e) 4,888
27	Bally	60	...	...	...	...	...	...	...	271	741	459	145	...	274	216	490	2,106
28	Uluberia	20	...	...	...	...	...	...	...	...	...	...	...	...	108	...	108	108
	Divisional Total ...	619	...	...	5,990	1,139	...	...	7,129	2,000	2,919	1,602	1,161	3,141	8,806	2,540	14,487	22,169
	Presidency Division.																	
29	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	...	...	...	...	258	1,104	577	1,939	1,939
30	Maniktala ...	168	...	...	...	...	...	...	...	...	300	...	...	173	358	234	765	1,065
31	Baranagore ...	78	...	...	...	...	...	...	...	...	...	...	...	252	204	306	762	762
32	Kamarhati ...	32	...	...	...	...	...	...	...	...	...	...	...	127	10	146	283	283
33	South Suburban ...	35	...	...	...	...	...	...	...	28	144	...	...	...	412	...	412	584
34	Tollyganj ...	28	...	...	...	...	...	...	...	...	...	...	...	...	300	...	300	300
35	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	150	...	...	516	...	516	666
36	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	60	139	72	271	271
37	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	160	...	160	160
38	Jainagar ...	...	...	...	...	...	...	...	...	...	...	...	80	...	200	36	236	316
39	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	270	...	270	270
40	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	...	...	120	96	...	216	216
41	South Barrackpore...	18	...	...	...	...	...	...	...	...	...	...	...	...	186	...	186	186
42	Pahihati ...	20	...	...	...	...	...	...	...	...	...	...	...	96	180	96	372	372
43	Tittaghar ...	36	...	...	...	...	...	...	...	...	...	...	...	...	396	...	396	396
44	North Barrackpore...	24	...	...	...	...	...	...	...	88	...	120	...	...	384	36	420	628
45	Garulia ...	13	...	...	...	...	...	...	...	...	...	...	...	...	224	...	224	224
46	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	120	348	348
47	Naihati ...	28	...	...	...	...	...	...	...	...	...	...	...	...	306	...	306	306
48	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	108	36	144	144
49	Bhatpara ...	42	...	...	...	...	...	...	...	...	...	...	...	...	336	108	444	444
50	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	...	144	144
51	Basirhat ...	...	...	...	...	...	...	...	...	...	...	...	...	96	240	132	468	468
52	Baduria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	264	36	300	300
53	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	48	66	60	174	174
54	Budge-Budge ...	32	...	...	...	...	...	...	...	...	60	240	...	...	491	54	545	845

* Contribution to Mayo Library.
(*b*) Ditto Hariseva Tol.
(*c*) Excludes Rs. 60 granted to Library.
(*d*) Ditto expenditure for Collegiate Schools
(*e*) Ditto Rs. 50 granted to Library.
(*f*) Ditto Rs. 12 ditto
(*g*) Excludes Rs. 120 on account of contribution
(*h*) Contribution to public library.
(*i*) Excludes Rs. 50 paid to library.
(*j*) For special school.
(*k*) Includes Rs. 60 for primary classes of Bhadra
(*l*) Ditto Rs. 420 paid to European School.
(*m*) Treated as advance in the Municipal Accounts.
(*n*) Excluds Rs. 175 paid to libraries.
(*o*) The difference with Form III has not been explained.
† Paid to a Library.
(*p*) The difference with Form III is due to the amount of Rs. 120 paid to the student of the

DIX E.

Municipalities in Bengal during the year 1906-1907.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.		Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.				
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	795	76	871	...	...	162	...	174	...	1,207	7,599	800	1·2
...	...	...	...	...	30	30	...	...	...	64	80*	...	174	555	350	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	260	3·3
...	...	...	...	...	...	...	...	...	...	140	...	...	140	280	140	3·9
...	...	...	...	...	...	...	...	...	...	152	(b)48	...	200	799	607	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	672	587	3·3
...	...	...	...	...	192	192	...	...	...	81	...	12	285	(c)704	427	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	603	495	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	856	558	6·07
...	...	...	...	...	...	...	...	...	...	...	...	...	...	732	348	6·8
...	...	...	...	382	80	462	...	...	30	20	162	7	681	(d)2,382	1,087	2·6
...	...	...	...	...	50	50	...	42	...	...	...	...	92	458	380	5·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(e)570	306	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	403	307	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(f)228	132	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	5·2
...	...	...	...	...	...	...	...	...	...	...	(h)60	...	60	860	(g)680	1·8
...	...	...	...	...	...	...	...	...	...	50	...	...	50	(i)2,106	1,261	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	562	200	1·6
...	...	...	...	...	51	51	(j)30	...	...	25	...	...	106	739	610	3·4
...	...	...	...	...	...	...	...	...	...	11	...	...	11	851	439	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	235	(k)115	2·4
...	...	...	...	...	...	...	...	12	...	5	...	...	17	250	200	2·7
...	...	...	...	...	...	...	...	...	...	...	...	36	36	539	400	8·04
...	77	100	177	400	(m) 100	500	...	90	...	50	25	...	665	7,145	4,475	1·6
36	...	...	36	...	10	10	...	...	...	271	...	...	281	(n)2,483	867	4·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	128	128	3·3
36	77	100	213	1,577	589	2,166	30	144	192	869	549	55	4,005	34,135	16,799	2·5
...	...	120	120	...	10	10	...	12	...	26	...	8	56	2,265	2,145	2·01
...	...	62	62	...	54	54	...	75	...	40	...	...	169	(o)1,464	1,102	2·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(o) 840	840	3·2
...	...	...	...	...	...	...	...	35	...	10	48†	...	93	(o) 408	360	3·3
...	...	...	...	...	4	4	...	75	...	...	...	2	81	(o) 700	528	2·4
...	...	...	...	...	2	2	...	...	...	...	...	...	2	(o) 330	330	1·8
...	...	...	...	...	19	19	...	60	...	...	...	...	79	(o) 793	643	1·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(o) 271	271	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(o) 160	160	2·9
...	...	120	120	...	...	...	...	...	...	...	...	...	...	(p) 436	236	5·04
...	...	...	...	...	3	3	...	...	...	...	...	...	3	300	300	3·09
...	...	...	...	...	5	5	...	...	...	4	...	...	9	240	240	5·1
...	...	...	...	...	...	...	...	...	...	4	...	...	4	(o) 208	208	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	392	392	5·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	432	432	2·6
...	...	...	...	...	...	...	...	12	...	10	...	...	22	652	444	5·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	259	259	3·5
...	...	...	...	...	...	...	...	...	...	6	...	...	6	348	348	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	340	340	2·9
...	...	30	30	...	18	18	...	...	...	26	...	6	50	164	164	2·01
...	...	...	...	...	...	...	...	...	...	...	...	2	2	566	536	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	146	146	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	468	468	7·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	300	6·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	7·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	877	577	2·7

and Law Departments.

for primary classes of Bandel and Joraghat Middle English Schools.

Kali Middle English School,

Veterinary College being shown under the hea "Veterinary charges" that statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
55	Krishnagar ...	...	...	...	...	...	...	...	...	72	...	...	...	240	240	306	786	858
56	Santipur ...	...	...	...	6,213	...	...	...	6,213	...	...	144	105	49	729	154	932	1,181
57	Ranaghat ...	...	...	...	...	...	...	...	...	...	...	...	...	106	118	120	344	344
58	Nadia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	96	300	300
59	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	48	198	198
60	Kumarkhali ...	...	...	...	...	...	...	...	...	...	...	...	...	60	60	60	180	180
61	Meherpur ...	...	...	...	...	...	...	...	...	24	...	...		96	24	49	169	169
62	Birnagar ...	...	...	...	...	...	...	...	...	24	...	...	...	1	...	...	1	25
63	Chakdah ...	...	...	...	...	...	...	...	...	...	...	...	...	60	84	...	144	168
64	Berhampore ...	...	...	...	...	...	...	...	...	...	...	...	...	115	464	...	579	579
65	Murshidabad ...	...	...	...	...	...	...	...	...	120	...	...	...	48	369	96	513	633
66	Azimganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	36	393	393
67	Jangipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	200	150	350	350
68	Kandi ...	...	...	...	...	...	...	...	...	15	...	...	...	120	220	36	376	391
69	Jessore ...	...	...	...	...	...	...	...	...	...	...	...	...	59	177	120	356	356
70	Kotchandpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	186	54	240	240
71	Maheshpur ...	...	...	...	...	...	...	...	...	48	...	...	...	...	46	35	81	129
72	Khulna ...	...	...	...	...	...	...	710	710	...	...	...	...	...	395	24	419	419
73	Satkhira ...	...	...	...	...	...	...	...	...	...	...	...	...	84	118	24	226	226
74	Debhata ...	...	...	...	...	...	...	...	...	...	...	...	...	48	58	24	130	130
	Divisional Total ...	814	...	...	6,213	...	...	710	6,923	419	504	654	185	2,316	11,521	3,481	17,318	19,080
	Patna Division.																	
75	Patna	537	...	...	...	...	...	...	...	...	300	...	...	775	2,030	78	2,883	3,183
76	Barh	...	...	...	...	...	...	...	...	...	...	...	...	172	60	...	232	232
77	Bihar	241	...	...	...	...	...	...	...	...	190	...	...	147	476	24	647	837
78	Dinapore	...	...	...	...	...	...	...	...	...	...	...	...	...	405	...	405	405
79	Gaya	216	...	...	...	...	...	...	...	...	...	220	...	493	927	...	1,420	1,640
80	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	85	87	...	172	172
81	Daudnagar ...	...	...	...	...	...	...	...	...	...	...	240	...	...	113	...	113	353
82	Arrah	...	...	...	...	...	...	...	...	...	...	...	...	525	240	...	765	765
83	Jagadispur	...	190	...	...	...	...	268	458	...	...	...	...	...	...	...	...	...
84	Buxar	...	...	...	...	...	...	...	...	144	...	...	...	191	48	...	239	383
85	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	180	212	...	392	392
86	Bhabhua	...	...	...	...	...	...	...	...	...	...	36	...	123	...	...	123	159
87	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	319	170	...	489	489
88	Chapra	309	...	...	...	...	807	...	807	...	...	...	...	521	824	153	1,498	1,498
89	Revelganj	86	...	...	...	...	...	...	...	120	...	...	...	...	361	...	361	481
90	Siwan	79	...	...	...	...	...	...	...	...	...	...	...	...	243	59	302	302
91	Motihari	...	...	...	...	...	910	...	910	60	...	...	...	...	385	121	506	566
92	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	...	379	292	671	671
93	Muzaffarpur ...	240	...	...	...	...	...	...	...	...	...	...	300	816	1,048	...	1,864	2,164
94	Hajipur	...	...	...	...	...	...	...	...	27	180	...	...	144	215	..	359	566
95	Lalganj	...	...	...	...	...	...	...	...	...	...	...	180	104	108	...	212	392
96	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	323	...	323	323
97	Darbhanga ...	206	...	...	...	...	...	...	...	...	...	220	...	367	1,186	118	1,671	1,891
98	Madhubani ...	...	...	...	...	...	...	...	...	...	134	...	61	131	266	209	606	801
99	Roserha	...	...	...	...	...	...	...	...	...	...	...	...	108	105	23	236	246
100	Samastipur ...	...	...	...	...	1,474	...	208	1,682	...	...	...	...	...	174	...	174	174
	Divisional Total ...	1,914	190	...	...	1,474	1,717	476	3,857	351	804	716	541	5,201	10,385	1,077	16,663	19,075
	Bhagalpur Division.																	
101	Monghyr	...	...	950	...	...	...	...	950	...	...	360	...	723	619	163	1,505	1,865
102	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	408	107	75	590	590
103	Bhagalpur	255	...	...	...	...	...	...	...	...	...	...	280	913	905	256	2,074	2,354
104	Colgong	...	...	...	...	...	...	159	159	...	...	180	...	...	...	...	...	180
105	Purnea	...	...	...	...	...	...	...	...	...	...	36	...	253	191	99	543	579
106	Kishanganj	...	...	...	...	...	...	...	...	...	...	...	...	74	70	99	243	243
107	Katihar	...	...	...	...	...	...	...	...	...	...	...	...	...	149	...	149	149
108	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	1,200	...	...	1,200	1,200
109	Kurseong	...	...	...	...	...	...	...	...	...	...	175	...	...	420	110	530	705
110	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	165	60	225	525
111	Sahibganj	...	...	...	...	...	...	...	...	...	146	...	...	207	...	207	414	560
112	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	61	32	93	93
	Divisional Total ...	255	...	950	...	...	...	159	1,109	...	446	751	280	3,778	2,687	1,101	7,566	9,043

* The difference of Rs. 24 with Form III is due to the payment of this sum to the Ranaghat Public Library
† The difference with Form III is due to the payment of Rs. 12 to a Library which has been excluded from this Excludes Rs. 12 shown in Form III paid to a Library.
† Excludes Rs. 483 spent on account of Libraries and Museum.

DIX E—*continued.*

Municipalities in Bengal during the year 1906-1907.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payments to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	...	...	39	...	3	42	900	898	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,394	932	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	344	344*	4·06
...	...	...	...	...	...	...	...	...	...	...	...	...	...	300	300	4·03
...	...	...	...	...	...	...	...	...	...	99	...	...	99	297	297	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	180	180	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	169	169	4·0
...	...	...	...	...	...	...	...	...	...	95	...	...	95	120	96	2·9
...	...	...	...	...	...	...	...	...	...	6	...	...	6	174	150	3·6
...	...	...	...	...	21	21	...	...	...	...	...	...	21	600	600	1·9
...	...	...	...	...	203	203	...	...	...	...	...	...	203	836	716	5·1
...	...	...	...	...	97	97	...	...	...	...	...	...	97	490	490	5·3
...	...	...	...	...	360	360	...	...	...	...	...	50	410	760	760	7·3
...	...	...	...	...	24	24	...	...	...	...	...	...	24	415	400	5·8
...	...	...	...	...	206	206	...	...	...	...	...	...	206	562	562	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	240	4·06
...	...	...	...	...	...	...	...	3	...	...	...	...	3	132	84	3·4
...	...	...	...	...	1,300	1,300	...	...	...	50	...	22	1,372	2,501	2,501	10·6
...	...	...	...	...	...	...	...	...	...	14	...	...	14	240	240	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	130	130	7·2
...	...	332	332	...	2,326	2,326	...	272	...	429	48	93	3,168	30,317	21,962	3·2
...	84	177	261	...	...	...	...	102	...	195	...	...	297	†4,278	3,717	2·7
...	...	...	...	...	...	...	...	...	...	10	...	...	10	242	242	2·8
...	...	...	...	...	12	12	...	...	...	...	...	...	12	1,090	900	4·2
...	...	...	...	...	...	...	...	...	...	10	...	...	10	415	415	2·4
...	...	...	...	...	...	...	...	36	...	125	...	44	205	2,061	1,841	2·2
...	...	...	...	...	5	5	...	...	...	35	...	...	40	212	212	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	353	113	2·5
...	...	...	...	...	357	357	...	...	...	...	...	...	357	1,122	1,122	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	458	268	4·9
...	...	...	...	...	4	4	...	6	...	9	...	3	18	401	257	3·4
...	...	...	...	...	...	...	...	...	...	3	...	9	16	408	408	4·5
...	...	...	...	...	...	...	...	...	...	1	...	3	4	163	127	4·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	489	489	3·2
...	...	87	87	25	10	35	...	12	12	48	155	10	272	2,973	1,887	4·2
...	...	...	...	...	...	...	...	...	...	10	...	...	10	577	457	4·1
...	...	...	...	...	...	...	...	...	...	191	...	5	196	577	577	5·7
...	...	...	...	785	...	785	...	...	...	10	50	34	879	2,355	550	3·6
...	...	...	...	...	...	...	...	...	...	18	...	14	32	703	703	3·8
...	...	...	...	...	10	10	...	...	...	...	...	72	82	2,486	2,186	4·2
...	...	...	...	...	...	...	...	...	...	...	...	24	24	590	383	3·2
...	...	...	...	...	57	57	...	32	...	...	15	60	164	556	361	5·1
...	...	...	...	...	...	...	...	...	...	...	...	87	87	410	410	4·2
...	...	...	...	...	8	8	...	54	...	30	...	...	84	2,181	1,961	4·5
...	...	...	...	...	...	...	...	...	...	...	...	2	10	811	616	5·0
...	...	...	...	...	...	...	...	...	...	17	...	...	17	253	253	6·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,856	382	5·6
...	84	264	348	810	463	1,273	...	242	12	712	220	367	2,826	28,020	20,837	3·5
...	...	...	...	...	...	...	...	...	...	26	...	...	26	2,841	1,531	3·2
...	...	...	...	...	...	...	...	...	...	13	...	...	12	602	602	3·0
...	...	...	...	...	...	...	...	52	...	96	...	60	208	2,817	2,537	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	339	159	3·2
...	...	...	...	...	71	71	...	...	...	...	...	...	71	650	614	3·1
...	...	...	...	...	69	69	...	...	...	...	...	...	69	312	312	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	149	149	2·7
...	...	...	...	...	...	...	...	...	...	180	...	...	180	1,380	1,380	1·1
...	...	...	...	...	...	...	...	...	...	...	...	8	8	713	538	4·7
...	...	...	...	...	...	...	...	...	...	131	...	4	135	660	360	2·4
...	...	...	...	...	277	277	274	20	...	110	...	...	681	1,241	821	5·1
...	...	...	...	...	2,238	2,238	...	...	...	...	...	...	2,238	2,331	2,331	40·7
...	...	...	...	...	2,655	2,655	274	72	...	555	...	72	3,628	14,035	11,334	3·27

which has been excluded from the statement.
statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or Managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Art colleges.	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools (Female).	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
113	Cuttack	...	...	...	...	...	...	498	498	...	...	...	...	...	985	...	985	985
114	Jajpur	121	...	...	...	...	...	...	...	...	280	65	...	90	153	...	243	588
115	Kendrapara ...	168	...	...	...	...	...	...	...	...	295	...	...	84	237	...	321	616
116	Balasore	180	...	...	...	...	...	...	...	...	..	...	...	59	335	84	478	478
117	Puri	171	...	...	...	...	...	...	...	...	..	...	...	198	555	168	921	921
118	Sambalpur	...	...	...	...	...	787	1,808	2,095	...	...	...	...	550	...	...	550	550
	Divisional Total ...	640	...	...	...	...	787	1,806	2,593	...	575	65	...	981	2,265	252	3,498	4,138
	Chota Nagpur Division.																	
119	Hazaribagh ...	...	...	...	...	...	...	...	...	...	...	...	100	150	102	48	300	400
120	Chatra ...	...	...	...	...	...	...	...	...	...	...	120	...	112	...	...	112	232
121	Giridih ...	...	...	...	...	...	...	...	...	...	...	...	...	...	246	...	246	246
122	Ranchi ...	...	...	...	...	...	...	...	...	75	...	...	...	243	402	64	709	784
123	Lohardaga ...	...	...	...	...	...	...	...	...	39	...	...	...	...	...	65	65	104
124	Daltonganj ...	...	...	...	...	...	...	...	...	...	...	...	...	126	74	32	232	232
125	Purulia ...	...	...	...	...	...	...	...	...	...	...	...	...	238	156	144	538	538
126	Jhalda ...	...	...	...	...	...	...	...	...	24	...	101	...	...	68	57	125	250
127	Raghunathpur ...	...	...	...	...	...	...	...	...	...	144	...	...	...	...	76	76	220
128	Chaibassa ...	...	...	...	...	...	...	242	242	...	...	...	...	...	...	60	60	60
	Divisional Total ...	...	...	...	...	...	...	242	242	138	144	221	100	869	1,048	546	2,463	3,066
	Grand Total ...	4,242	190	950	12,203	2,613	2,504	3,393	21,853	2,908	5,392	4,009	2,267	16,286	36,712	8,997	61,995	76,571
*	Grand total for 1905-06.	4,014	252	...	12,266	2,925	1,428	2,512	19,383	2,955	5,589	3,667	2,036	13,766	35,413	7,834	57,013	71,260

* Excluding Rs. 31 on account of fees realized from Upper Primary Schools from Rs. 1,578 which was the total expenditure of

† Total income—*vide* column 55 of Form II ...
Deduct contribution—column 5 of Form II ...

DIX E—*concluded.*

Municipalities in Bengal during the year 1906-1907.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	9	...	...	...	55	64	1,547*	1,547	4·01
...	...	...	...	...	50	50	...	...	...	...	...	...	50	759	414	8·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	784	489	5·2†
...	...	...	...	...	...	...	...	...	...	...	...	15	15	673	673	2·3
...	...	...	...	...	30	30	...	9	...	65	...	...	104	1,196	1,196	3·5
...	...	...	...	120	376	496	...	...	...	...	...	...	496	3,141	2,234	3·8
...	...	...	...	120	456	576	...	18	...	65	...	70	729	8,100	6,553	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	400	300	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	112	2·5
...	...	...	...	...	...	...	...	...	...	...	...	4	4	250	250	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	784	709	3·1
...	...	...	...	...	58	58	...	...	...	...	...	6	64	168	129	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	232	2·27
...	...	...	...	...	...	...	...	...	...	...	...	...	...	538	538	2·67
...	...	...	...	...	...	...	...	...	...	...	...	...	...	250	125	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	220	76	4·6
...	...	...	...	...	59‡	59	...	...	...	...	...	...	59	361	361	3·96
...	...	...	...	...	117	117	...	...	...	...	...	10	127	3,435	2,832	2·7
36	161	696	893	2,507	6,606	9,113	304	748	204	2,630	817	667	14,483	1,18,042	80,317	3·18
36	115	803	954	1,382	6,315	7,697	19	532	1,026	2,921	196	886	12,977	1,08,588	73,929	3·05

account of primary education. The percentage has been calculated on Rs. 39,202, that being the ordinary income of the Municipality.

	Rs.
... ...	10,508
... ...	1,016
Total ...	9,492

‡ Besides, the Municipality paid Rs. 60 during 1906-07, as in the previous year, for house-rent for the Bengali Boys' Schoo

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1906-1907.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,16,594	8·3	3·8	13·2	4·9	26·9	15·1	·2	12·1	6·5
2	Kalna ...	14,403	14·9	4·1	·8	3·1	35·2	1·3	·6	19·6	3·8
3	Katwa ...	10,087	11·6	3·8	...	10·8	37·08	14·4	·8	12·4	4·1
4	Dainhat ...	4,242	17·6	4·07	·07	3·9	35·1	16·1	1·6	11·3	6·1
5	Ranigunge ...	21,074	9·6	5·6	3·9	17·6	30·5	10·4	·8	12·7	3·7
6	Asansol ...	22,427	11·1	6·3	·1	7·5	40·7	...	·4	17·4	·3
7	Suri ...	15,406	11·9	4·6	1·3	5·9	41·8	22·1	·8	2·5	4·9
8	Bankura ...	(a)19,837	11·9	3·9	·09	15·3	24.1	26·01	·6	13·5	3·03
9	Vishnupur ...	8,137	13·8	4·1	2·1	2·3	21·9	15·2	1·7	15·5	10·5
10	Sonamukhi ...	5,952	14·9	6·5	16·7	·7	23·5	13·8	1·07	7·2	12·2
11	Midnapore ...	75,144	7·4	2·5	·13	4·08	23·5	17·9	·3	6·8	33·5
12	Tamluk ...	11,785	9·5	4·9	1·06	3·3	35·6	20·09	·7	15·4	3·8
13	Ghatal ...	11,200	9·2	3·1	10·8	1·07	19·6	16·8	·6	10·7	6·8
14	Chandrakona	7,142	12·2	3·4	32·1	2 9	10·5	17·9	·9	5·7	8·6
15	Ramjibanpur	3,971	16·3	7·5	...	4·3	15·4	31·5	1·3	7·5	10·1
16	Khirpai ...	(b)3,292	19·3	4·8	1·3	3·3	15·7	22·7	1·4	50·05	7·2
17	Kharar ...	4,638	14·8	5·5	1·3	3·2	24·1	19·5	·9	20·9	4·9
18	Hooghly-Chinsura.	58,978	10·2	8·6	·1	9·02	48·8	·6	·5	16	1·4
19	Serampore ...	67,748	9·9	4·2	·004	13·6	31·9	25·5	·3	7·7	3·1
20	Uttarpara ...	14,199	16·6	7·6	...	5·9	47·02	...	·4	5·5	3·9
21	Baidyabati ...	22,538	15·08	8·0	...	5·9	36·8	5·8	·4	14·1	3·2
22	Bhadreswar ...	19,125	10·1	4·8	...	1·3	43·1	10·07	·3	13·06	4·4
23	Kotrung ...	7,273	14·3	10·1	...	2·6	38·9	...	·9	23·7	3·2
24	Bansbaria ...	7,440	15·9	...	...	11·9	21·1	·7	1·3	33·5	3·3
25	Arambagh ...	6,290	12·05	4·4	...	1·52	34·4	24·02	·79	12·3	8·5
26	Howrah ...	(c)5,63,620	8·8	9·6	10·9	34·1	34·4	·8	·2	10·7	1·2
27	Bally ...	30,989	11·7	6·9	...	2·3	44·2	4·6	·3	16·3	8·5
28	Uluberia ...	3,509	19·2	5·7	...	...	20·3	7·4	1·5	37·7	3·6
	Divisional Total.	11,57,040	9·7	7·2	7·2	20·1	33·4	7·2	·3	11·6	4·9
	Presidency Division.										
29	Cossipore-Chitpur.	2,09,415	7·5	6·4	11·06	2·1	30·6	4·01	·3	13·7	1·08
30	Maniktala ...	(d)1,21,955	5·9	4·6	10·9	2·8	26·5	2·6	·4	12·4	1·2
31	Baranagore ...	41,821	9·6	7·9	1·4	1·2	53·4	1·2	·3	17·6	2·02
32	Kamarhati ...	16,901	14·5	9·8	·05	1·1	47·1	...	1·03	17·3	2·3
33	South Suburban	30,132	10·7	1·1	·8	1·2	20·8	5·4	1·1	40·6	2·3
34	Tollyganj ...	(e)21,182	11·2	6·1	...	6·2	22·9	...	·9	34·9	1·5
35	Garden Reach	73,729	9·05	2·2	9·6	2·04	39·5	1·4	·7	24·1	1·07
36	Rajpur ...	9,866	12·7	7·7	1·1	...	36·3	15·3	·8	15·6	2·7
37	Baruipur ...	8,013	13·7	2·7	...	13·6	26·7	15·8	·8	17·2	2·1
38	Jainagar ...	7,442	10·05	6·8	2·01	3·6	27·1	11·6	·9	25·2	4·2

(a) Rs. 672 expended from the Loan Fund.
(b) „ 1,000 ditto ditto.
(c) „ 2,05,305 ditto ditto.

(d) Expenditure from loan fund on account of water-supply amounts to ... Rs. 52,765, which is 43·2 per cent. of the total expenditure.
(e) Ditto ditto ditto ... ... 7,000, do. 33·1 ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—*concld.*	Rs.									
39	South Dum-Dum.	14,597	12·4	4·9	10·3	4·2	30·4	7·7	·5	21·6	2·05
40	North Dum-Dum.	4,781	23·5	1·4	...	2·3	18·5	16·8	·9	28·7	5·01
41	South Barrackpore.	13,609	11·1	2·5	...	4·8	30·9	4·3	·4	18·1	1·4
42	Panihati ...	11,346	11·5	1·04	...	12·2	34·9	1·2	·6	28·04	3·4
43	Tittaghar ...	(*a*) 32,319	10·6	2·2	·6	3·3	46·7	·4	·2	20·9	1·2
44	North Barrackpore.	16,809	11·4	...	·09	4·09	35·5	7·5	·4	34·4	3·8
45	Garulia ...	14,911	16·8	1·6	·4	4·6	40·8	5·4	·5	17·6	1·7
46	Barasat ...	12,428	17·4	3·04	7·5	5·2	21·3	12·9	·6	24·2	2·8
47	Naihati ...	13,269	13·1	5·4	...	3·5	47·6	10·9	1·1	11·5	2·5
48	Halisahar ...	9,421	15·2	8·0	1·06	·2	46·1	9·1	·8	11·1	1·7
49	Bhatpara ...	(*b*) 34,109	8·4	3·9	7·3	6·4	38·7	...	·3	28·3	1·6
50	Gobardanga ...	3,032	27·1	1·7	...	·7	23·6	...	1·9	36·1	4·8
51	Basirhat ...	7,255	17·1	3·2	4·4	8·1	25·7	14·7	1·1	14·5	6·4
52	Baduria ...	5,839	15·4	2·2	...	8·3	9·4	22·8	1·02	25·5	5·1
53	Taki ...	2,754	24·4	...	...	4·8	24·6	6·8	1·1	27·4	6·2
54	Budge-Budge	24,857	9·2	11·1	5·4	4·6	32·5	6·8	·5	18·2	3·5
55	Krisnnagar	46,852	7·9	2·5	·5	·4	34·7	15·1	·2	29·3	1·9
56	Santipur ...	43,937	9·5	4·5	·8	5·4	38·6	3·5	·2	12·02	16·8
57	Ranaghat ...	13,648	10·5	3·7	·6	4·7	44·6	8·6	·7	19·3	2·6
58	Nadia ...	14,237	9·5	4·2	·07	5·2	42·3	13·8	·4	18·4	2·1
59	Kushtia ...	9,849	12·07	3·3	...	2·4	41·1	12·9	·3	21·4	3·0
60	Kumarkhali ...	6,288	12·6	3·2	·3	4·1	35·08	8·7	·7	28·08	2·8
61	Meherpur ...	4,226	16·7	2·9	4·04	...	8·4	39·2	·8	19·3	4·2
62	Birnagar ...	3,861	17·5	·3	·3	5·2	15·6	21·3	·6	30·1	3·1
63	Chakdaha ...	3,815	22·8	·7	13·1	3·4	8·9	23·4	1·02	15·1	4·5
64	Berhampore ...	86,662	5·1	2·8	15·9	10·4	19·6	32·7	·2	8·8	·6
65	Murshidabad	26,702	6·2	6·0	·6	10·7	18·8	32·1	·5	16·7	3·1
66	Azimganj ...	19,497	10·2	5·0	·7	8·0	32·6	12·8	·4	22·5	2·5
67	Jangipur ...	15,646	8·0	3·3	3·6	3·4	24·1	33·4	·8	15·6	4·8
68	Kandi ...	10,222	12·4	8·8	10·5	2·8	27·9	5·8	1·03	23·4	4·0
69	Jessore ...	25,928	8·01	4·4	3·2	7·6	27·02	19·5	·3	16·2	2·1
70	Kotchandpur	7,050	12·3	7·5	1·8	4·09	25·6	24·1	1·1	15·3	3·4
71	Maheshpur ...	2,501	22·1	2·5	1·6	5·6	20·1	31·6	·8	5·5	5·2
72	Khulna ...	27,112*	5·8	1·8	50·1	·9	21·5	22·7	·2	12·9	19·1
73	Satkhira ...	8,624	10·0	4·7	12·3	3·4	18·0	33·5	·6	9·8	2·7
74	Debhata ...	1,668	25·6	1·7	·2	5·7	2·3	...	1·6	43·0	7·8
	Divisional Total	11,40,127	8·8	4·5	12·9	4·6	31·5	9·6	·5	18·3	2·6
	Patna Division.										
75	Patna ...	1,86,596	9·4	3·2	...	5·4	27·2	1·7	·4	17·0	2·5
76	Barh ...	9,036	14·7	7·1	...	1·6	25·4	8·8	·6	17·1	2·5
77	Bihar ...	32,305	12·1	1·9	3·6	2·8	36·4	15·9	·3	12·1	3·3

(*a*) Expenditure from loan fund on account of drainage amounts to ... ... Rs. 8,799, which is 19·8 per cent. of the total expenditure.
(*b*) Ditto ditto water-supply ... ... ,, 8,821, do. 11·2 ditto.

Rs.
Expenditure from loan funds 8,000

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division—*concld.*	Rs.									
78	Dinapore ...	21,372	9·6	6·6	·2	...	38·2	22·0	·2	14·5	1·9
79	Gaya ...	1,37,271	5·8	2·7	22·9	1·8	33·5	17·9	·2	4·3	1·5
80	Tikari ...	8,996	18·2	4·2	2·8	11·1	41·8	...	·6	15·3	2·3
81	Daudnagar ...	5,621	16·1	...	2·7	1·5	23·3	25·4	·9	5·3	6·2
82	Arrah ...	57,658	10·4	2·2	13·0	6·0	21·7	14·2	·4	14·4	1·9
83	Jagadispur ...	22,236	4·4	...	1·3	·1	4·7	2·0	·6	4·7	2·05
84	Buxar ...	11,960	11·3	6·7	·6	1·6	25·6	29·1	·9	3·6	3·3
85	Dumraon ...	8,942	15·2	10·3	...	1·8	30·4	5·1	·6	19·3	4·5
86	Bhabua ...	5,129	14·2	5·6	1·8	1·7	16·1	36·5	1·7	3·0	3·1
87	Sasaram ...	18,457	8·8	7·0	·5	·4	22·2	36 5	·5	10 9	2·6
88	Chapra ...	69,845	7·5	4 2	·4	1·2	26·2	21·2	·6	3·6	4·2
89	Revelganj ...	11,780	18·8	3·6	...	·7	20·0	17·9	·9	16·2	4·8
90	Siwan ...	16,110	9·8	6·3	1·1	3·8	32·6	18·8	·5	9 8	3·5
91	Motihari ...	50,928	2·9	2·4	·07	·2	6·8	72·6	·2	6·5	4·6
92	Bettiah ...	25,469	6·8	6·8	2·6	3·9	25·8	28 8	·8	18 2	2·7
93	Muzaffarpur ...	81,020	6·5	4·06	·5	7·08	37·9	10·8	·4	17·8	3·06
94	Hajipur ...	15,397	13·1	11·4	2·05	...	16·2	19·5	·8	21·6	3·8
95	Lalganj ...	6,292	19·2	5·5	1·1	2·3	19·7	1·9	2·2	24·7	8·8
96	Sitamarhi ...	14,552	8·1	2·5	1 3	·5	20·5	23·2	·9	23·7	2·8
97	Darbhanga ...	56,035	10·7	3·9	·1	...	37·2	13·9	·6	21·3	3·8
98	Madhubani ...	17,033	8·5	3·4	·6	·3	14·6	38·2	·2	20 5	4·7
99	Roserah ...	5,635	19·6	2·4	·6	·2	18·4	29·7	1·0	11·0	4·4
100	Samastipur ...	10,571	10·4	5·08	1·7	·5	25·1	14·7	·5	19·2	17·5
	Divisional Total	9,06,246	8·6	3·7	4·8	3·05	27·3	20·8	·4	13·1	3·1
	Bhagalpur Division.										
101	Monghyr ...	62,523	7·78	2·1	0·04	6·06	33·69	27·19	0·74	8·31	4·54
102	Jamalpur ...	28,395	11·14	0·24	3·24	12·38	29·31	1·97	1·51	25·21	2·12
103	Bhagalpur ...	1,22,573	9·93	1·35	31·24	1·17	20·51	7·01	0·29	6·88	2·29
104	Colgong ...	4,925	19·12	7·33	...	1·66	23·45	27·43	0·38	8·95	6·83
105	Purnea ...	30,533	10·31	3·31	0·95	5·29	23·97	27·7	0·51	22·94	2·12
106	Kishanganj ...	12,397	14·69	3·36	3·07	0·54	21·66	28·05	1·17	21·35	2·51
107	Katihar ...	4,098	19·23	6·95	...	...	3·58	39·58	1·75	230·71	3·63
108	Darjeeling ...	2,12,277*	12·3	21·2	8·9	2·3	27·6	5·4	0·31	12·4	0·65
109	Kurseong ...	21,769	10·4	7·52	8·67	6·96	33·03	12·81	0·54	13·09	3·27
110	Deoghur ...	15,523	8·55	5·25	0·01	22·57	27·32	9·55	0·39	14·5	4·25
111	Sahibganj ...	26,404	8·12	2·18	0·74	0·57	26·89	6·82	0 31	47·68	3·91
112	Dumka ...	8,964	10·06	...	2·28	6·57	24·74	3·34	0·33	25·32	26·0
	Divisional Total	5,50,381	10·66	9·24	10·58	3·66	25·09	10·22	0·45	13·56	2·39

* Expenditure from loan funds—Rs. 43,969.

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
113	Cuttack ...	57,346	9·9	6·8	2·8	3·3	46·5	7·4	0·8	7·8	2·7
114	Jajpur ...	7,450	14·6	4·8	1·3	0·7	30·9	15·1	0·8	13·2	10·1
115	Kendrapara ...	11,568	11·7	7·5	0·6	1·1	19·1	13·3	0·6	35·1	7·3
116	Balasore ...	25,229	9·05	3·5	0·1	2·1	22·08	43·9	0·2	12·7	2·6
117	Puri ...	61,493	7·8	4·0	4·5	0·07	29·6	23·7	0·01	10·0	1·9
118	Sambalpur ...	35,750	14·1	2·0	0·6	8·1	23·2	11·9	0·4	18·0	9·06
	Divisional Total	1,98,836	11·1	4 6	2·4	3·03	31·8	18·3	0·5	12·7	4·16
	Chota Nagpur Division.										
119	Hazaribagh ...	17,944	9 5	2·1	2·1	1·6	44·0	27·8	1·7	5·9	2·2
120	Chatra ...	6,135	21·5	8·7	·4	·09	26·9	24·5	1·1	9·4	3·7
121	Giridih ...	6,421	18·2	·5	·5	3·6	40·9	4·5	·7	16·6	3·8
122	Ranchi ...	40,270	8·2	3·7	2 0	3·1	29·4	18·1	·34	20·0	1·8
123	Lohardaga ...	4,285	28·0	2·4	4·6	2·0	21·2	18·2	1·4	19·3	3·9
124	Daltonganj ...	9,716	11·09	5·14	10·1	3·74	42·45	4·16	1·1	10·55	2·38
125	Purulia ...	26,323	10·08	4·45	·33	7·5	29·36	21·93	·57	17·23	2·04
126	Jhalda ...	4,181	15·37	4·59	...	10·32	17·26	30·05	1·43	8·27	5·97
127	Raghunathpur	4,525	9·43	·88	5·5	2·89	21·37	23·84	1·43	18·71	4·86
128	Chaibassa ...	14,725	7·7	2·8	6·0	·6	20·8	31·5	·8	19·2	2·4
	Divisional Total	1,34,525	10·73	3·62	2·73	3·61	30·87	20·85	·7	15·81	2·53
	Grand Total	40,87,155	9·4	5·8	8·4	8·48	30·0	12·4	0 47	14·4	3·46
	Grand total for 1905-06.	38,64,687	10·2	6·4	6·4	4·1	30.5	11·0	0·5	16·5	3·4

APPEN

Statement showing the Financial position of the Municipalities in Bengal

Serial number of Municipality.	NAME OF MUNICIPALITY.	AMOUNT OF LOAN SANCTIONED		RECEIPTS.					EXPENDITURE.	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	BURDWAN DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	...	1,50,000	4,893	1,15,552	15,997	...	1,36,442	1,10,950	...
6	Asansol	4,000	...	2,633	22,781	17	...	25,431	22,374	...
8	Bankura	2,000	...	3,022	18,811	5,209	...	27,042	19,816	672
9	Vishnupur	4,000	...	240	9,719	303	...	10,262	8,008	...
16	Khirpai	1,000	...	242	3,485	800	1,000	5,527	3,292	1,000
19	Serampore	30,000	...	7,054	67,703	8,699	...	83,516	67,181	...
20	Uttarpara	20,000	...	21,886	17,823	460	...	40,169	12,933	...
26	Howrah	26,84,000	*50,000	1,36,437	6,27,900	1,99,107	‡2,00,000	11,63,444	4,83,351	2,05,305
	PRESIDENCY DIVISION.									
30	Maniktala	1,00,000	...	1,23,615	1,22,299	13,180	...	2,59,094	1,17,972	52,765
33	South Suburban ...	29,000	...	1,099	29,985	1,425	...	32,509	27,379	...
34	Tollyganj	16,000	...	16,964	21,735	1,182	...	39,881	20,582	7,000
35	Garden Reach ...	45,000	...	11,833	73,527	1,681	...	87,041	72,219	...
36	Rajpur	3,750	...	501	9,775	1,504	...	11,780	9,770	...
41	South Barrackpore ...	5,500	...	862	14,896	558	...	16,316	13,411	...
42	Panihati	3,750	...	2,214	11,606	100	...	13,920	11,212	...
43	Tittagarh	68,000	...	35,263	28,919	6,506	35,000	1,05,688	30,565	8,799
45	Garulia	5,000	...	1,005	15,245	1,506	...	17,756	14,740	...
46	Barasat	5,000	...	4,286	14,225	260	...	18,771	12,387	...
49	Bhatpara	20,000	...	20,630	38,024	1,130	...	59,784	33,371	3,321
55	Krishnagar	28,000	...	515	48,631	7,899	...	57,075	46,097	...
57	Ranaghat	5,000	...	2,538	13,826	2,015	...	18,379	13,631	...
64	Berhampore	21,600	...	3,618	82,508	9,513	...	95,639	86,001	...
72	Khulna	8,000	...	19,820	24,078	6,509	...	50,407	26,795	8,000
	PATNA DIVISION.									
75	Patna	3,18,000 / 50,000	...	41,279	1,89,948	28,363	...	2,59,590	1,74,473	...
79	Gaya	45,000	...	37,444	1,41,232	12,896	...	1,91,072	1,36,058	...
82	Arrah	1,00,000	...	2,102	62,806	4,980	...	69,888	54,697	...
93	Muzaffarpur	70,000	...	9,242	78,908	10,633	...	98,783	78,614	...
	BHAGALPUR DIVISION.									
101	Monghyr	2,000	...	4,366	61,221	1,858	...	67,445	62,513	...
102	Jamalpur	6,600	...	5,795	30,290	112	...	36,197	28,306	...
103	Bhagalpur	3,00,000	50,000†	68,749	1,41,532	23,943	...	2,34,224	1,12,393	...
105	Purnea	6,000	...	4,705	33,828	4,407	...	42,940	30,350	...
108	Darjeeling	6,86,845	...	21,021	2,25,247	45,812	45,000	3,37,080	1,89,832	43,969
	CHOTA NAGPUR DIVISION.									
122	Ranchi	11,000	.....	7,300	50,034	3,364	11,000	71,698	40,270	...

DIX G.

which were in debt during the year 1906-1907.

EXPENDITURE.					RESULTS.							REMARKS.
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary and Debt," excluding payment on account of loans.	5.—Closing balance.	6.—Total.	(A) Excess (+) or deficit (—) of ordinary Income over ordinary Expenditure (II—I).	(B) Annual payments due on account of loans.		(C) Excess (+) or deficit (—) of (A) as compared with (B).	(D) Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	(A) Outstanding on loan account at the end of year, including interest.	
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	5,644	16,022	3,826	1,36,442	+ 4,602	500	5,644	—1,542	1,02,000	...	1,02,000	The balance of the sinking fund at the close of the year was Rs. 87,705.
1,039	53	...	1,965	25,431	+ 407	1,039	53	—685	1,575	...	535	
693	21	3,384	2,456	27,042	— 1,005	693	21	—1,719	693	...	...	
360	129	852	913	10,262	+ 1,711	360	129	+1,222	3,321	...	2,961	
...	...	871	364	5,527	+ 193	...	...	+193	...	1,000	1,000	
1,739	567	7,160	6,869	83,516	+ 582	1,739	567	—1,724	12,610	...	10,871	
23	1,266	19,984	5,963	40,169	+ 4,890	23	1,266	+3,601	19,669	...	19,646	
1,06,573	80,269	80,537	2,07,409	11,63,444	+ 1,44,549	1,06,573	80,269	—42,293	19,45,790	2,00,000	20,39,217	* Loan cleared on 1st December 1906.
1,771	3,983	6,783	75,820	2,59,094	+ 4,327	1,771	3,983	— 1,427	1,00,000	...	98,229	
...	2,753	1,365	1,012	32,509	+ 2,606	...	2,753	— 147	27,531	...	27,531	
829	600	1,532	9,338	39,881	+ 1,153	829	600	— 276	15,203	...	14,374	
1,671	1,510	331	11,310	87,041	+ 1,308	1,671	1,510	— 1,873	38,156	...	36,485	
251	96	...	1,663	11,780	+ 5	251	96	— 342	2,185	...	1,934	
1,026	198	30	1,651	16,316	+ 1,485	1,026	198	+ 261	5,223	...	4,198	
324	134	200	2,050	13,920	+ 394	324	134	— 64	3,438	...	3,114	
1,625	1,754	12,300	50,645	1,05,688	— 1,646	1,625	1,754	— 5,025	31,332	35,000	64,707	
450	162	1,248	1,147	17,756	+ 496	450	162	— 116	4,152	...	3,702	
995	41	39	5,309	18,771	+ 1,338	995	41	+ 802	995	...	...	
724	738	3,799	17,331	59,784	+ 4,653	724	738	+ 3,191	18,635	...	17,911	
1,833	755	5,949	2,441	57,075	+ 2,534	1,833	755	— 54	17,221	...	15,388	
(a)297	(b)17	2,300	2,134	18,379	+ 195	297	17	— 119	738	...	442	
1,981	661	4,891	2,105	95,639	— 3,493	1,981	661	— 6,135	17,026	...	15,045	
268	317	8,334	6,693	50,407	— 2,717	268	317	— 3,302	8,000	...	7,732	
10,368	12,123	23,573	39,053	2,59,590	+ 15,475	10,368	12,123	— 7,016	2,75,651	...	2,65,283	
2,945	1,213	21,388	29,468	1,91,072	+ 5,174	2,945	1,213	+ 1,016	27,677	...	24,731	
2,793	2,961	5,119	4,318	69,888	+ 8,109	2,793	2,961	+ 2,355	74,709	...	71,917	
2,152	2,406	10,163	5,448	98,783	+ 294	2,152	2,406	— 4,264	54,913	...	52,762	
515	10	1,657	2,750	67,445	— 1,292	515	10	— 1,817	515	...	...	
738	89	78	6,986	36,197	+ 1,984	738	89	+ 1,157	2,157	...	1,419	
9,740	10,180	19,461	82,450	2,34,224	+ 29,139	9,740	10,180	+ 9,219	2,61,922	...	2,54,181	† The balance of the sinking fund at the close of the year was Rs. 23,634.
551	183	6,663	5,193	42,940	+ 3,478	551	183	+ 2,744	4,715	...	4,164	
20,981	22,445	22,241	37,612	3,37,080	+ 35,415	20,981	22,445	— 8,011	5,33,755	45,000	5,63,774	
...	...	7,447	23,981	71,698	+ 9,764	...	...	...	...	11,000	11,000	

(a) Excludes Rs. 303 for the repayment of loan for which cheque was issued before the close of the year, but cashed in 1907-08.
(b) Do. Rs. 10 for the payment of interest ditto ditto ditto.

APPENDIX H.

Statement showing the sources of Water-supply in the Municipalities in Bengal during the year 1906-07.

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division.																									
1. Burdwan ...	I	...	Most part of Ward No. I.	A very small portion	A very small portion	28	...	28	1	...	1	29	29	...	3	1	...	2	1	...	...	22	...	Water-supply sufficient.	
	II	...	Most part of Ward No. II.	Ditto ditto ...	Ditto ditto ...	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...		
	III	...	Most part of Ward No. III.	Ditto ditto ...	Ditto ditto ...	14	...	14	10	...	10	24	24	...	...	...	...	...	...	...	...	14	10		
	IV	...	.....	A greater portion from Eden Canal and Banka.	Ditto ditto ...	12	...	12	4	...	4	16	16	...	...	1	...	...	...	...	...	12	3		
	V	...	.....	Ditto ditto ...	Ditto ditto ...	19	...	19	1	...	1	20	20	...	...	...	...	...	...	1	...	19	...		
	Total ...	33,691				75	...	75	16	...	16	91	91	...	3	2	...	2	1	1	...	69	13		
2. Kalna ...	I	3,459	.....	.....	Ganj Ward ...	13	45	58	...	...	...	58	22	36	...	...	1	...	...	...	...	57	...	Yes.	
	II	2,447	.....	.....	Lakhanpara ,, ...	27	159	186	...	...	...	186	29	157	...	...	2	...	...	...	...	184	...	,,	
	III	2,218	.....	.....	Nebpara ,, ...	29	123	152	...	...	...	152	31	121	...	...	1	...	...	...	...	151	...	,,	
	Total ...	8,124				69	327	396	...	...	...	396	82	314	...	...	4	...	...	...	...	392	...		
3. Katwa ...	I	...	.....	Katwa	Katwa	2	20	22	60	...	60	82	56	26	...	...	...	...	...	...	...	22	60	Yes.	
	II	...	.....	Ganj Murshidpur ...	Ganj Murshidpur ...	...	28	28	180	...	180	208	176	32	...	...	...	...	...	...	...	28	180	,,	
	III	...	.....	Ateehat	Ateehat	1	36	37	20	...	20	57	30	27	2	1	...	...	...	...	1	35	18	,,	
	Total ...	7,220				3	84	87	260	...	260	347	262	85	2	1	...	...	...	...	1	85	258		
4. Dainhat ...	I	...	.....	Northern Part ...	Southern Part ...	11	9	20	...	...	...	20	14	6	...	...	...	...	...	...	...	20	...	Yes.	
	II	...	.....	Ditto ...	Ditto ...	22	8	30	...	...	...	30	26	4	...	...	1	...	...	...	...	29	...	,,	
	III	...	.....	Ditto ...	Ditto ...	17	6	23	...	...	...	23	18	5	...	...	...	...	...	...	...	23	...	,,	
	IV	...	.....	Ditto ...	Ditto ...	21	25	46	...	...	...	46	29	17	...	...	1	...	...	...	...	45	...	,,	
	Total ...	5,618		.....		71	48	119	...	...	...	119	87	32	...	...	2	...	...	...	...	117	...		
5. Raniganj ...	I	...	.....	.....	Feeder Road, Seldanga, &c.	6	13	19	88	37	125	144	95	49	...	2	1	5	...	5	...	13	118	Adequate.	
	II	...	.....	.....	Kumarbazar, Kasaipara.	2	4	6	59	54	113	119	60	59	...	...	...	...	...	3	...	6	110	Do.	
	III	...	.....	.....	Bara bazar.	...	...	...	29	15	44	44	14	30	...	...	...	...	...	...	...	...	44	Do.	
	Total ...	16,398		.....		8	17	25	176	106	282	307	169	138	...	2	1	5	...	8	...	19	272		

6. Asansol ...	I, II, III and IV.	17,984	East Indian Railway, hydrants, unfiltered water from Barakar.	Garula streamlet, not all the year round.	Tanks and wells ...	4	2	33	76	42	118	151	67	84	...	3	...	...	...	...	...	33	115	*Not quite* sufficient during the dry season.	
	District Total	94,035	.....	.....		230	505	735	528	148	676	1,411	758	653	5	8	7	7	1	9	1	715	658		
7. Suri—																									
West Khottabazar.	.....	...	.....	.....	.....	3	2	5	4	...	4	9	7	2	...	1	1	1	...	2	...	3	1	Yes ...	Sufficient at present.
East Khottabazar.	.....	...	.....	.....	.....	13	...	13	1	...	1	14	9	5	...	...	...	...	...	1	...	13	...	,,	Ditto.
Anandapur	.....	...	.....	.....	.....	10	2	12	3	...	3	15	13	2	...	...	...	...	...	1	...	12	2	,,	Ditto.
Seherra ...	.....	...	.....	.....	.....	11	...	11	3	...	3	14	11	3	...	...	...	...	...	2	1	11	...	,,	Ditto.
Chandni ...	.....	...	.....	.....	.....	1	3	4	2	...	2	6	3	3	...	...	...	...	...	1	1	4	...	,,	Ditto.
Hariatganj	.....	...	.....	.....	.....	3	2	5	2	...	2	7	5	2	...	...	...	...	...	1	1	5	...	,,	Ditto.
Baraipara	.....	...	.....	.....	.....	6	3	9	...	...	...	9	7	2	...	...	...	...	...	...	...	9	...	,,	Ditto.
	Total ...	8,692	.....	.....		47	12	59	15	...	15	74	55	19	...	1	1	1	...	8	3	57	3		
8. Bankura ...	I	2,771	.....	Kotawali	... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Yes.	
				Hossainabadi ...	.....	...	...	...	...	1	...	1	1	1	...	...	1	...	...	...	...	...	...	...		
				Rajgunje	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	II	1,411	.....	Kaji	.....	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Hattola	.. ...	...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	1	...	...		
				Rakhit	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Bhakat	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	III	3,610	.....	Lohar	.....	...	...	...	...	1	1	1	1	...	...	...	...	...	...	...	1	...	...	...		
				Ghatak	Lalbazar	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	...		
				Tansi	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				.....	Notanchati	1	...	1	1	...	1	2	2	...	...	...	...	...	...	1	...	1	...	...		
	IV	4,717	.....	Idga	Idga	...	...	...	5	...	5	5	5	...	...	2	...	...	...	3	...	...	...	...		
				Rampur	Rampur	...	...	...	2	...	2	2	2	...	...	1	...	...	...	1	...	...	...	...		
				Adharjee	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Poddar	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Lokepur	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	V	4,214	.....	.....	Kenduadihi ...	1	...	1	1	...	1	2	2	...	...	...	...	...	...	1	...	1	...	...		
				Kankata	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Patpur	Patpur	...	...	...	5	...	5	5	5	...	...	2	...	...	...	3	...	...	...	...		
				Gopinathpur ...	.....	...	...	...	1	...	1	1	1	...	...	1	...	...	...	...	...	...	...	...		
	VI	3,943	.....	Serampur	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Ilambazar	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Mandirgara	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Bagchhala	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Shimuldanga ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
				Nij Rajgram ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	Total ...	20,666	.....			3	...	3	17	1	18	21	21	...	...	7	...	...	...	9	2	3	...		
9. Vishnupur ...	A	4,724	.....	.....	Sankaribazar ... Mansatala ... Gassainpara ... Khor Bungalow ... Katandhar ... Pattockpara ... Dwaripara ... ... Nimtala ... ... Napitpara ... ... Kundkunder bazar Shamras bazar ...	8	...	8	...	...	...	8	8	...	...	...	1	...	...	...	...	7	...	Yes.	
	B	5,844	.....	.....	Killa and Rastala Hazrapara, Raghunath, Sair, Biswaspur, Kadakuli, Tejpal, Gopalpur, Hakundanga and Gabdaba.	8	...	8	1	...	1	9	9	...	...	...	...	...	...	...	...	8	1	...		
	C	4,036	.....	.....	Bakultala, Rathtola, Bahadurgunj, Ausbazar and Goalapara.	3	...	3	...	...	...	3	3	...	...	...	...	...	...	...	...	3	...	...		
	D	4,486	.....	.....	Gopalganj and Krishnaganj.	4	...	4	1	...	1	5	5	...	2	...	...	...	...	...	1	2	...	...		
	Total ...	19,090	.....	.....		23	...	23	2	...	2	25	25	...	2	...	1	...	...	...	1	20	1	...		

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahals.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.				Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division—*contd.*																									
10. Sonamukhi	I	...	.....	.....	Krishnabazar ...	11	...	11	...	...	...	11	7	4	...	...	...	2	...	...	...	9	...	Yes.	
	II	...	.....	.....	Shambazar ...	4	...	4	...	...	...	4	4	...	...	...	...	...	...	...	...	4	...	,,	
	III	...	.....	.....	Dewanbazar ...	5	...	5	...	...	...	5	4	1	...	...	...	1	...	...	...	4	...	...	
	IV	...	.....	.....	Ranirbazar ...	4	...	4	...	...	...	4	4	...	...	...	...	1	...	...	...	3	...	...	
	V	...	.....	.....	Gobindabazar ...	5	1	6	...	...	...	6	5	1	...	...	...	...	...	...	...	6	...	...	
	VI	...	.....	.....	Lalbazar	7	1	8	3	...	3	11	11	...	...	1	...	...	...	2	...	8	...	...	
	VII	...	.....	.....	Ajmatbazar ...	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...	
	VIII	...	.....	.....	Naraharipur ...	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...	
	IX	...	.....	.....	Birsingpur	4	...	4	...	...	...	4	4	...	...	...	...	...	...	...	...	4	...	...	
	X	...	.....	.....	Ratanganj	...	1	1	...	...	...	1	...	1	...	...	...	...	...	...	...	1	...	...	
	XI	...	.....	.....	Enathbazar ...	3	7	10	...	...	...	10	8	2	...	...	...	...	...	...	...	10	...	...	
	XII	...	.....	.....	Raghunathpur ...	9	3	12	...	...	...	12	12	...	...	...	1	1	...	...	...	10	...	...	
	XIII	...	.....	.....	Elambazar ...	21	...	21	...	...	...	21	18	3	...	...	...	...	...	...	...	21	...	...	
	XIV	...	.....	.....	Harinagar	12	...	12	...	...	...	12	12	...	...	...	...	...	...	...	...	12	...	...	
	XV	...	.....	.....	Khetramdhanpur ...	5	...	5	...	...	...	5	5	...	...	...	...	...	...	...	...	5	...	...	
	XVI	...	.....	.....	Hattola	3	1	4	2	...	2	6	5	1	...	...	...	...	...	2	...	4	...	...	
	XVII	...	.....	.....	Bazar	...	2	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...	
	Total ...	13,448	.....	.....		97	16	113	5	...	5	118	105	13	...	1	1	5	...	4	...	107	...		
	District Total	53,204	.....	.....		123	16	139	24	1	25	164	151	13	2	8	2	5	...	13	3	130	1		
11. Midnapore	I	Population according to the census of 1901—33,138.	.....	.....	Koikota	8	...	8	3	...	3	11	9	2	...	...	...	...	...	1	...	8	2	No.	
			.....	.....	Toriapara	27	...	27	3	...	3	30	25	5	...	...	...	...	...	2	...	27	1	,,	
			.....	.....	Sipaibazar	8	...	8	19	2	21	29	24	5	1	2	...	...	...	1	1	7	17	Yes.	
			.....	.....	Khaprelbazar ...	4	3	7	41	...	41	48	43	5	...	...	...	...	...	1	1	7	39	No.	
			.....	.....	Kothbazar	34	7	41	101	...	101	142	132	10	...	...	...	...	...	3	4	41	94	,,	
			.....	.....	Habibpur	44	2	46	55	...	55	101	95	6	...	2	...	...	...	...	1	46	52	Yes.	
	II		.....	.....	Karanitola	18	7	25	80	1	81	106	87	19	5	23	...	...	...	1	2	20	55	,,	
			.....	.....	Colonelgola ...	32	1	33	75	...	75	108	105	3	...	...	...	...	...	...	4	33	71	,,	
			.....	.....	Cantonment ...	...	2	2	1	14	15	17	15	2	...	3	...	...	...	1	1	2	10	,,	
			.....	.....	Meerbazar	1	...	1	58	...	58	59	59	...	...	...	...	...	...	...	...	1	58	,,	
			.....	.....	Aliganj	3	1	4	15	...	15	19	18	1	...	...	...	...	2	2	1	2	12	No.	
	III		.....	.....	Barabazar	...	1	1	65	5	70	71	64	7	...	...	...	...	...	...	...	1	70	Yes.	
			.....	.....	Manikpur ...	18	33	51	141	2	143	194	166	28	...	...	...	...	...	...	1	51	142	,,	
			.....	.....	Bibigauj ...	5	9	14	192	6	198	212	172	40	...	...	...	...	...	...	3	14	195	,,	
			.....	.....	Chhotabazar ...	1	1	2	31	3	34	36	31	5	...	...	...	...	...	1	1	2	32	,,	
	IV		.....	.....	Mirzabazar	14	16	30	159	...	159	189	33	156	...	...	...	...	...	1	12	30	146	No.	
			.....	.....	Miabazar	21	...	21	71	...	71	92	86	6	...	...	...	...	...	1	2	21	68	,,	
			.....	Nazurganj	Nazurganj	13	...	13	23	...	23	36	36	...	...	...	...	...	...	1	...	13	22	Yes.	
			.....	.....	Patnabazar	10	...	10	67	...	67	77	77	...	...	...	...	1	...	...	2	9	65	No.	
			.....	.....	Boxibazar	31	...	31	36	...	36	67	66	1	...	...	...	...	...	1	1	31	34	Yes.	
	V		.....	Mahatabpur... ...	Mahatabpur ...	6	...	6	16	...	16	22	20	2	...	...	...	...	...	1	...	6	15	,,	
			.....	Ballavpur	Ballavpur	11	9	20	120	2	122	142	136	6	...	...	...	...	...	...	1	20	121	,,	
			.....	Paharipur	Paharipur	29	26	55	70	1	71	126	114	12	...	...	...	...	...	...	1	55	70	,,	
			.....	Patharghata ...	Patharghata... ...	17	26	43	1	...	1	44	25	19	...	...	...	...	...	1	...	43	...	,,	
	VI		.....	Nutanbazar	Nutanbazar	12	3	15	7	...	7	22	17	5	...	...	...	...	...	1	...	15	6	,,	
			.....	.....	Chirimarsai	3	2	5	27	...	27	32	26	6	...	...	...	1	...	1	...	4	26	,,	
			.....	.....	Shahabharang ...	2	2	4	24	...	24	28	26	2	...	...	...	...	...	1	...	4	23	,,	
			.....	Sangutbazar ...	Sangutbazar ...	...	2	2	39	2	41	43	39	4	...	...	...	...	...	...	...	2	41	,,	
			.....	Sujaganj	Sujaganj ...	10	6	16	54	1	55	71	68	3	...	...	...	...	...	...	...	16	55	,,	
12. Tamluk ...	I	7,872	.....	.....	Syedpur	34	27	61	...	...	...	61	46	15	...	...	...	...	...	...	...	61	...		
	II	...	.....	.....	Bar Padubasan ...	47	25	72	...	...	...	72	59	13	...	...	...	...	...	...	...	72	...		
	III	...	.....	.....	Abashari	16	26	42	...	1	1	43	36	7	2	1	...	...	...	...	...	40	...		
	IV	...	.....	.....	Padubasan	107	131	238	...	...	...	238	152	86	...	...	1	...	...	...	...	237	...		
	V	...	.....	.....	Humerbazar ...	6	10	16	...	...	...	16	14	2	...	...	...	...	...	...	...	16	...		
	VI	...	.....	.....	Nenpota	9	4	13	1	...	1	14	13	1	2	1	1	1	...	...	...	9	...		
	VII	...	.....	.....	Manikganj	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	VIII	...	.....	.....	Bazar Partalipur ...	4	2	6	1	...	1	7	6	1	...	...	...	...	...	...	...	6	1	Yes.	
	IX	...	.....	.....	Sahebgunja	...	3	3	3	...	3	6	6	...	...	...	...	...	...	...	...	3	3		
	X	...	.....	.....	Parbatipur	64	50	114	2	...	2	116	102	14	...	...	...	...	...	1	...	114	1		

	XI	...	.....	.....	Bazar Sankere ...	20	15	35	...	..	...	35	32	3	...	...	...	...	...	...	...	35	...									
	XII	...	.....	.....	Daharpur	20	19	39	...	...	...	39	17	22	...	...	...	...	...	...	...	39	...									
	XIII	...	.....	.....	Dharinda	59	41	100	...	...	...	100	61	39	...	...	...	...	...	...	...	100	...									
	XIV	...	.....	.....	Salgachia	34	18	52	...	...	...	52	41	11	...	...	...	...	...	...	...	52	...									
13. Ghatal ...	I	14,537	.....	.....	Konnagar	11	5	16	1	...	1	17	17	...	1	1	1	...	...	...	...	14	...	Yes.								
	II	...	.....	.....	Krishnanagar ...	8	11	19	...	..	...	19	18	1	...	...	1	...	...	...	...	18	...									
	III	...	.....	.....	Nischindipur ...	10	7	17	...	1	1	18	17	1	...	...	...	...	...	...	1	17	...									
	IV	...	.....	.....	Gambhirnagar ...	7	18	25	...	...	...	25	25	...	...	...	...	...	...	...	...	25	...									
14. Chandrakona	I	9,315	.....	.....	Govindpur	16	25	41	...	...	...	41	14	27	...	...	1	...	...	...	...	48	...	Yes.								
	II	...	.....	.....	Gokulnagar	22	25	47	8	...	8	55	34	21	...	...	...	...	...	1	...	47	7									
	III	...	.....	.....	Raghunathpur ...	15	15	30	26	8	34	64	42	22	...	...	...	...	...	2	...	30	32	Not adequate.								
	IV	...	.....	.....	Baburbeh	32	57	89	6	1	7	96	70	26	...	...	1	...	...	2	...	88	5	Yes.								
	V	...	.....	.....	Bonnaete	54	36	90	1	...	1	91	69	22	...	...	...	...	...	...	...	90	1	Not adequate.								
	VI	...	.....	.....	Koorganj	28	30	58	12	...	12	70	52	18	...	...	...	...	...	2	...	58	10	Yes.								
15. Ramjibanpur	I	10,265	.....	.....	Rameswarpur ...	1	8	9	...	...	...	9	8	1	...	...	...	...	...	...	...	9	...	Yes.								
	II	...	.....	.....	Brindaban Bazar ...	5	24	29	...	...	...	29	27	2	...	...	...	...	...	...	...	29	...	...								
		...	.....	.....	Gokul Bazar ...	1	4	5	...	...	...	5	5	...	...	...	...	...	...	...	...	5	...	...								
		...	.....	.....	Doyal Bazar ...	1	5	6	...	...	...	6	6	...	...	...	...	...	...	...	...	6	...	(a)								
	III	...	.....	.....	Balourampur ...	...	2	2	...	...	...	2	1	1	...	...	...	...	...	...	...	2	...	...								
		...	.....	.....	Sanar Bazar ...	...	3	3	...	...	...	3	3	...	...	...	...	...	...	...	...	3	...	...								
		...	.....	.....	Niz Bazar	1	6	7	...	...	...	7	7	...	...	...	...	...	...	...	...	7	...	...								
		...	.....	.....	Haribhushanpur ...	2	5	7	...	...	...	7	7	...	...	...	...	...	...	...	...	7	...	(b)								
		...	.....	.....	Krishnagunge ...	1	1	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...									
	IV	...	.....	.....	Mohonarpur	...	2	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...								
		...	.....	.....	Pandua	1	1	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...								
		...	.....	.....	Bonpur	2	6	8	...	...	...	8	7	1	...	...	...	...	...	...	...	8	...	...								
		...	.....	.....	Deypore	2	11	13	...	...	...	13	7	6	...	...	...	...	...	...	...	13	...	...								
		...	.....	.....	Amdan	2	9	11	...	...	...	11	5	6	...	...	...	...	...	...	...	11	...	(c)								
		...	.....	.....	Sherbaz	1	5	6	...	...	...	6	4	2	...	...	...	...	...	...	...	6	...									
		...	.....	.....	Gobindapur	...	1	1	...	...	...	1	...	1	...	...	...	...	...	...	...	1	...	...								
16. Khirpai ...	I	4,995	.....	.....	Ward I	81	89	170	...	...	...	170	67	103	...	...	1	...	...	...	...	169	...	Yes.								
	II	...	.....	.....	,, II	93	91	184	...	...	...	184	62	122	...	...	...	...	...	...	...	184	...									
	III	...	.....	.....	,, III	80	128	208	...	...	...	208	67	141	...	...	...	...	...	...	...	208	...									
	IV	...	.....	.....	,, IV	123	102	225	...	...	...	225	64	161	...	...	...	...	...	...	...	225	...									

(a) People of Bahurampur and Sonarbazar obtain chiefly their supply from two nearing large and wholesome tanks named Raja's Tank and Piri Tank situated in Wards Nos. 2 and 3, respectively.

(b) People living in this mahalla fetch their supply from two neighbouring tanks named Piri and Rana tanks situated in the Ward.

(c) Supply of drinking-water is drawn from two neighbouring tanks—Singhapukur and Duttapukur—situated in Wards Nos. 2 and 4 respectively.

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan Division—*concld.*																									
17. Kharar ...	I	9,493	.....	.....	Kharar	20	128	148	...	4	4	152	99	53	...	...	1	...	...	...	...	147	4	Yes.	
	II	...	.....	.....	Udaygunge	32	152	184	...	...	...	184	99	85	...	...	...	...	...	...	...	184	...		
	III	...	.....	.....	Dalpatipur	17	98	115	...	...	...	115	59	56	...	...	...	...	...	...	...	115	...		
	District Total	89,615	.....	.....	.....	1,471	1,640	3,111	1,655	54	1,709	4,820	3,367	1,453	11	33	8	1	4	30	40	3,087	1,606		
18. Hooghly-Chinsura.	I	...	.....	Shahagunge	.....	18	...	18	40	...	40	58	58	...	...	...	1	...	...	...	...	17	40	No.	
	II	...	.....	Hooghly	.....	62	...	62	2	...	2	64	20	44	...	...	1	...	...	1	...	61	1		
	III	...	.....	Baboogunge	.....	2	161	163	...	141	141	304	11	293	1	...	...	...	...	...	...	162	141		
	IV	...	.....	Chisnura	.....	65	...	65	167	31	198	263	191	72	...	...	1	...	...	...	...	64	198		
	V	...	.....	Khampara ...	.....	7	99	106	193	19	212	318	219	99	1	1	...	...	...	...	...	105	211		
	VI	...	.....	Chandernagore ...	.....	1	280	281	...	150	150	431	160	271	...	...	...	...	...	...	...	281	150		
	Total ...	29,388	.....	.....	.....	155	540	695	402	341	743	1,438	659	779	2	1	3	...	...	1	...	690	744		
19. Serampore...	I	...	.....	Serampore ...	Serampore ...	92	247	339	136	10	146	485	279	206	3	...	1	...	...	...	3	332	146	Yes ...	Tanks.
	II	...	.....	Chatra ...	Chatra ...	11	78	89	56	...	56	145	122	23	...	...	...	...	...	...	...	89	56		
	III	...	.....	Mahesh-Rishra ...	Mahesh-Risra ...	101	145	246	41	6	47	293	162	131	...	...	...	...	...	...	1	245	473		
	IV	...	.....	Konnagore ...	Konnagore ...	71	31	102	12	...	12	114	96	18	...	...	...	...	...	...	...	102	12		
	Total ...	44,451	.....	.....	.....	275	501	776	245	16	261	1,037	659	378	3	...	1	...	...	...	4	768	261		
20. Uttarpara ...	I	...	.....	Ward No. I ...	.....	29	29	58	16	2	18	76	55	21	...	...	...	...	...	...	1	58	17	Adequate.	
	II	...	.....	Ditto II ...	.....	23	21	44	15	1	16	60	45	15	...	...	...	...	...	1	...	44	15		
	III	...	.....	Ditto III ...	.....	21	29	50	2	...	2	52	25	27	...	...	...	...	...	...	...	50	2		
	IV	...	.....	Ditto IV ...	.....	16	35	51	3	...	3	54	28	26	...	...	...	...	...	...	1	51	2		
	Total ...	7,036	.....	.....	.....	89	114	203	36	3	39	242	153	89	...	...	...	...	...	1	2	203	36		
21. Baidyabati	I	...	.....	Ward No. 1 ...	Ward No. I ...	80	12	92	...	...	...	92	82	10	...	...	...	...	...	...	...	92	...	No.	
	II	...	.....	Ditto II ...	,, II ...	43	8	51	9	1	10	61	50	11	...	...	1	...	...	...	...	50	10		
	III	...	.....	Ditto III ...	,, III ...	42	6	48	5	...	5	53	46	7	...	...	...	...	...	1	...	48	4		
	IV	...	.....	Ditto IV ...	,, IV ...	64	14	78	7	5	12	90	78	12	...	...	1	...	...	...	...	77	12		
	Total ...	17,174	.....	.....	.....	229	40	269	21	6	27	296	256	40	...	...	2	...	...	1	...	267	26		
22. Bhadreswar	I	...	.....	Ward No. I ...	Ward No. I ...	27	78	105	1	...	1	106	66	40	...	...	...	...	...	...	...	105	1	Adequate.	
	II	...	.....	Ditto II ...	,, II ...	53	136	189	...	...	...	189	71	118	...	...	...	...	...	...	...	189	...		
	III	...	.....	Ditto III ...	,, III ...	44	56	100	6	...	6	106	70	36	...	...	...	...	...	...	...	100	6		
	IV	...	.....	Ditto IV ...	,, IV ...	35	36	71	...	...	...	71	40	31	...	...	...	...	...	...	...	71	...		
	Total ...	15,150	.....	.....	.....	159	306	465	7	...	7	472	247	225	...	...	...	...	...	...	...	465	7		
23. Kotrung ...	I	...	.....	Kotrung ...	.....	10	84	94	7	...	7	101	86	15	...	1	...	...	...	...	1	94	5	Yes.	
	II	...	.....	Bhadrakali ...	.....	14	137	151	7	1	8	159	139	20	...	...	...	...	...	...	...	151	8		
	Total ...	5,944	.....	.....	.....	24	221	245	14	1	15	260	225	35	...	1	...	...	...	...	1	245	13		

24. Bansberia...	I	...	.....	Mirhati and Khamarpara.	.....	...	24	24	...	...	...	24	16	14	...	...	...	...	...	...	...	24	...	Yes.
	II	...	.....	Bansberia ...	.....	...	27	27	...	...	...	27	13	14	...	...	...	...	...	...	...	27	...	
	III	...	.....	Shibpur and Sahapur	.....	...	54	54	...	...	...	54	30	24	...	...	...	...	...	...	...	54	...	
	IV	...	.....	Triveni ...	.....	...	37	37	...	...	...	37	20	17	...	...	...	...	...	...	...	37	...	
	Total ...	6,473	.....	.....	.....	...	142	142	...	...	...	142	73	69	...	...	...	...	...	...	...	142	...	
25. Arambagh...	1	...	.....	Kristanur ...	.....	4	43	47	6	...	6	53	21	32	1	4	...	...	...	...	...	46	2	Yes.
	2	...	.....	Bistupur ...	.....	2	26	28	...	...	..	28	4	24	...	...	...	...	...	...	...	28	...	
	3	...	.....	Haripur ...	.....	3	9	12	...	...	...	12	5	7	...	...	...	...	...	...	...	12	...	
	4	...	.....	Kasba	.....	3	26	29	2	...	2	31	8	23	...	...	...	...	...	...	...	29	2	
	5	..	.....	Sujalpur ...	.....	1	22	23	...	...	...	23	4	19	...	...	..	...	...	...	..	23	...	
	6	...	.....	Doullatpur	.....	...	12	12	...	...	...	12	2	10	...	...	...	...	...	...	...	12	...	
	7	...	.....	.....	Sopara	8	25	33	...	...	...	33	10	23	...	...	...	...	...	...	...	33	...	No.
	8	...	.....	.....	Napara	8	42	50	...	...	...	50	20	30	...	...	...	...	...	...	...	50	...	
	9	...	.....	.....	Koyrapara ...	11	32	43	...	...	...	43	14	29	...	...	...	...	...	...	...	43	...	Yes.
	10	...	.....	.....	Nirbhoypur ...	1	34	35	...	...	...	35	21	14	...	...	...	...	...	...	...	35	...	
	11	...	.....	.....	Bidolkona ...	6	57	63	...	...	...	63	20	43	...	...	...	...	...	...	...	63	...	No.
	12	...	.....	.....	Dasantapur ...	4	52	56	...	...	...	56	25	31	...	...	...	...	...	...	...	56	...	
	13	...	.....	.....	Basudebpur ..	1	26	27	...	...	...	27	11	16	...	...	...	...	...	...	...	27	...	Yes.
	14	...	.....	.....	Parul	7	55	62	...	...	...	62	27	35	...	...	...	...	...	...	...	62	...	
	15	...	.....	.....	Mandaron Parul ...	3	23	26	...	...	...	26	11	15	...	...	...	...	...	...	...	26	...	No.
	16	...	.....	.....	Brindabonpur ...	2	53	55	...	...	...	55	31	24	...	...	...	...	...	...	...	55	...	
	17	...	.....	.....	Chadoor ...	10	146	156	...	...	...	156	82	74	...	...	...	...	...	...	...	156	...	Yes.
	Total ...	8,281	.....	.....	.....	74	683	757	8	...	8	765	316	449	1	4	...	...	...	...	...	756	4	No.
	District Total	183,892	.....	.....	.....	1,005	2,547	3,552	733	367	1,100	4,652	2,588	2,064	6	6	6	..	...	3	7	3,536	1,088	
26. Howrah ...	I	157,594	I	River Hooghly ...	.....	12	97	109	36	34	70	179	179	...	...	...	1	...	...	...	...	108	70	Yes.
	II	...	II	.....	.....	10	45	55	2	...	2	57	57	...	...	...	...	1	..	...	...	54	2	
	III	...	III	.....	.....	27	67	94	24	...	24	118	118	...	...	...	2	1	3	...	...	88	24	
	IV	...	IV	.....	.....	2	20	22	40	...	40	62	62	...	...	...	...	...	...	...	...	22	40	
	V	...	V	.....	.....	15	88	103	...	...	...	103	103	...	...	...	3	...	...	...	...	100	...	
	VI	...	VI	.....	.....	7	573	580	...	...	...	580	580	...	...	...	...	...	2	...	..	578	...	
	VII	...	VII	.....	.....	6	69	75	...	...	...	75	75	...	...	...	...	...	...	...	...	75	...	
	VIII	...	VIII	.....	.....	32	174	206	...	...	...	206	206	...	...	...	...	...	...	...	...	206	...	
	IX	...	IX	.....	.....	48	227	275	...	...	...	275	275	...	...	...	...	...	...	...	...	275	...	
	X	...	X	.....	.....	6	250	256	...	...	...	256	256	...	...	...	...	...	...	...	...	256	..	
27. Bally ...	1 and 2	18,662	.....	Bally including Barrackpur.	.....	204	276	480	27	...	27	507	211	296	...	...	...	...	...	...	...	480	27	Adequate.
	3	...	.....	Bellur	.....	185	121	306	23	1	24	330	255	75	...	...	...	...	...	...	...	306	24	
	4	...	Lillooah ...	Ghusary ...	.....	43	15	58	11	...	11	69	55	14	...	...	...	...	...	...	...	58	11	
				.....	Malipanchghara ...	28	13	41	7	...	7	48	43	5	...	...	...	...	...	...	...	41	7	Inadequate.
28. Uluberia ...	1. Uluberia (north),	5,395	.....	Uluberia (north) ...	.....	1	...	1	...	...	...	1	1	...	...	...	(a)1	...	...	...	...	...	...	(a) District Board tank.
	2. Uluberia (south)	...	.....	,, (south) ...	.....	2	...	2	...	...	...	2	2	...	1	...	...	...	...	...	...	1	...	
	3. Hatkaliganj,	...	.....	Hatkaliganj ...	.....	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	Yes.
	4. Fuleswar	...	.....	Faleswar ...	.....	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	
	5. Natibpur	...	.....	Natibpur ...	.....	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	
	District Total	181,651	.....		.....	632	2,035	2,667	170	35	205	2,872	2,482	390	1	...	7	2	5	...	...	2,652	205	
	Divisional Total.	561,089	.....	.....	.....	3,508	6,755	10,263	3,125	605	3,730	13,993	9,401	4,592	25	56	31	16	10	63	54	10,177	3,561	

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.										Is permanent supply adequate to population?	Remarks of Inspecting Officers.
															Government.		Municipal.					Private.				
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Presidency Division.																									
29. Cassipore-Chitpur.	...	...	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	The filtered water-supply being extended throughout the Municipality, the keeping of this register was not thought necessary.
30. Manicktola	Ward No. I																								
	1	...	.....	Ultadanga ...	.....	13	7	20	...	...	...	20	20	...	5	...	...	...	...	...	...	1	...	...	
	2	...	.....	Dasspara ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	3	...	.....	Dhur's Bagan ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	4	...	.....	Durgapur ...	.....	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	15	...	...	
	5	...	.....	Baugmari ...	.....	2	1	3	...	...	...	3	3	...	...	...	...	...	...	...	...	3	...	...	
	6	...	.....	Canal east ...	.....	1	3	4	...	...	...	4	4	...	2	...	...	...	...	...	...	2	...	...	
	7	...	.....	Maniktola ...	.....	3	8	11	...	...	...	11	11	...	...	...	...	...	...	...	...	11	...	...	
	Ward No. II																								
	8	...	.....	Kakurgachi ...	.....	2	3	5	...	...	...	5	5	...	...	...	...	...	...	...	...	5	...	...	
	9	32,387	.....	Narikeldanga ...	.....	6	19	25	...	...	...	25	25	...	...	...	...	...	...	...	...	25	...	...	
	10	...	.....	Canal east ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Ward No. III.																								
	11	...	.....	Charuckdanga ...	.....	4	6	10	...	...	...	10	10	...	...	...	...	...	...	...	...	10	...	...	
	12	...	.....	West Sura ...	.....	4	5	9	...	...	...	9	9	...	...	...	...	...	...	...	...	9	...	...	
	13	...	.....	.....	East Sura ...	2	8	10	...	...	...	10	10	...	...	...	...	...	3	...	...	7	...	...	
	14	...	.....	Belliaghata ...	.....	6	14	20	...	...	...	20	20	...	...	...	...	...	...	...	...	20	...	...	
	15	...	.....	Coolia ...	.....	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	...	
	16	...	.....	Chaulpatte ...	.....	4	6	10	...	...	...	10	10	...	...	...	...	...	...	...	...	10	...	...	
31. Baranagar	Ward No. I	25,432	.....	South Baranagar ...	.....	40	110	150	39	24	63	213	71	142	...	...	...	...	...	...	...	150	63	Yes ...	Uses river water for drinking purposes, and tank water for other domestic purposes.
	,, II		.....	North Baranagar ...	.....	49	276	325	8	53	61	386	160	226	...	...	...	...	...	...	...	325	61	,, ...	Ditto.
	,, III		.....	Dakhineswar ...	.....	19	45	64	...	...	...	64	35	29	6	...	...	...	...	...	...	58	...	,, ...	
	,, IV		.....	Bon Hooghly (part)	Bon Hooghly (part)	27	85	112	1	3	4	116	40	76	...	...	...	...	...	...	...	112	4	,, ...	A portion of the village uses river water for drinking purposes, and the other portion uses tank water.
			.....	.....	Palpara	17	29	46	...	...	...	46	39	7	...	...	...	...	...	...	...	46	...	,,	Tank water is used for all purposes.
			.....	.....	Nowpara	34	41	75	...	...	...	75	54	21	...	...	...	...	...	...	...	75	...	,, ...	Ditto.
			.....	.....	Suithi	15	51	66	...	2	2	68	49	19	...	...	...	...	...	...	...	66	2	,, ...	Ditto.
			.....	.....	Nainan	6	60	66	...	1	1	67	39	28	...	...	...	...	...	...	...	66	1	,, ...	Ditto.
32. Kamarhati...	1	2,990	.....	Ariadah	Ariadah	69	167	236	...	8	8	244	121	123	...	...	...	...	...	...	...	236	8	Yes ...	These villages draw their supply of drinking-water from the river and use tank water for purposes other than drinking.
	2	5,349	.....	Kamarhati	Kamarhati	21	48	69	...	...	...	69	47	22	...	...	...	...	...	...	...	69	...	,, ...	
	3	2,313	.....	Dakhineswar ...	Dakhineswar ...	19	97	116	8	11	19	135	57	78	...	...	1	...	...	...	...	115	19	,, ...	
	4	2,201	.....	.....	Belgharia	99	142	241	2	1	3	244	143	101	...	...	...	...	...	...	...	241	2	,, ...	Tank water is used for all purposes.
	5	363	.....	.....	Basudeypur	13	11	24	...	...	...	24	13	11	...	...	...	...	...	...	...	24	...	,, ...	
	6		.....	.....	Surevarah	3	4	7	...	...	...	7	3	4	...	...	...	...	...	...	...	7	...	,, ...	

33. South Suburban.	1	9,045	Behala ...	.....	Behala	50	29	79	...	...	...	79	50	29	...	...	...	...	...	...	79	...	Yes.
	2	3,350	Italghatta ...	Italghatta ...	Italghatta	7	7	14	...	...	...	14	7	7	...	...	...	...	...	...	14	...	,,
	3	2,784	Shahapur ...	.....	Shahapur	21	7	28	...	...	...	28	21	7	...	...	...	...	...	...	28	...	,,
	4	4,803	.....	.....	Barisa	23	15	38	...	...	...	38	23	15	...	...	...	...	...	...	38	...	,,
	5	3,400	.....	.....	.....	17	9	26	...	...	...	26	17	9	...	...	...	...	...	...	26	...	,,
	6	2,992	.....	Sodepur	Sodepur	12	10	22	...	...	...	22	12	10	...	...	...	...	...	...	22	...	,,
34. Tollygunge	Tollygunge I		.....	Some portion ...	Yes	60	79	139	...	...	...	139	139	...	...	...	...	...	...	...	138	...	Yes.
	Dhakuria II		.....	No.	,, ...	13	16	29	...	...	...	29	29	...	...	...	...	...	...	...	29	...	...
	Tiljalla III	12,821	.....	No.	,, ...	2	8	10	...	...	...	10	10	...	...	...	...	...	...	...	10	...	...
	Goria IV		.....	Some portion ...	,, ...	1	2	3	...	...	...	3	3	...	...	...	...	...	...	...	3	...	...
	Mallahat V		.....	Ditto	,, ...	12	14	26	...	...	...	26	26	...	...	...	...	...	...	...	26	...	...
35. Garden Reach.	1	10,535	Blocks A to F. Parts of G. H. I. J. Mudially.	Parts of blocks G. H. I. J. Mudially.	Parts of J. Mudially	140	118	258	...	12	12	270	195	75	2	...	...	...	...	12	256	...	Yes.
	2	6,684	Parts of blocks K. L. P. N. O. R. and S. Dhopapara.	Parts of P. and S. Dhopapara.	K. to R.	122	145	267	...	...	...	267	213	54	...	...	...	...	...	...	267	...	...
	3	10,992	Parts of Block T.	Parts of Q. T.—certain.	Dhopapara T. to Z.	106	92	198	1	...	1	199	143	56	...	...	...	...	..	1	198	...	...
	4	9,789	.....	Portion of the ward	Ditto ...	100	50	150	...	...	...	150	125	25	...	...	...	...	...	...	150	...	...
36. Rajpur ...	Ward No. I	4,192	.....	.....	.....	48	119	167	...	...	...	...	117	50	...	...	1	...	...	...	166	...	Yes.
	,, II	1,631	.....	.....	.....	22	46	68	...	...	...	...	54	14	...	...	1	...	...	...	67	...	,,
	,, III	1,796	.....	.....	.....	25	56	81	...	...	...	...	46	35	...	...	...	...	...	...	81	...	,,
	,, IV	1,071	.....	.....	.....	52	48	100	...	...	...	...	73	27	...	...	...	...	...	...	100	...	,,
	,, V	2,023	.....	.....	.....	26	96	122	...	...	...	...	53	69	...	...	...	...	...	...	122	...	,,
37. Baruipur ...	Baruipur I		.....	.....	.....	17	19	36	1	...	1	37	17	20	...	...	...	...	...	...	37	1	Yes.
	Moondalpara II.		.....	.....	.....	15	11	26	2	...	2	28	22	6	...	...	1	1	...	...	24	2	,,
	Brahmanpara III.	4,217	.....	.....	.....	8	15	23	2	...	2	25	11	14	...	...	...	...	...	2	23	...	,,
	Kumarpara IV.		.....	.....	.....	9	7	16	...	...	...	16	11	5	...	...	...	...	...	...	16	...	,,
	Bazar V ...	...	.....	.....	.....	6	9	15	...	...	...	15	9	6	...	...	1	...	...	...	14	...	,,
	Sason VI ...	...	.....	.....	.....	7	7	14	...	...	...	14	11	3	...	...	...	...	...	...	14	...	,,
38. Joynagar ..	I	2,051	.....	.....	Ward No. I ...	12	5	17	...	...	...	17	15	2	...	...	1	...	...	...	16	...	Adequate.
	II	2,046	.....	.....	,, II ...	14	11	25	...	...	...	25	20	5	...	...	...	...	...	...	25	...	,,
	III	2,246	.....	.....	,, III ...	6	9	15	...	...	...	15	10	5	...	...	...	...	...	...	15	...	,,
	IV	1,868	.....	.....	,, IV ...	9	5	14	...	...	...	14	...	...	...	...	...	...	...	...	14	...	...
39. South Dum-Dum.	Ward No. I	...	Portion of wards—	.....	.....	22	43	65	...	...	...	65	36	29	1	...	1	...	...	...	63	...	...
	,, II	...	No. I	.....	.....	25	39	64	...	...	...	64	51	13	...	...	...	...	...	...	63	...	...
	,, III	10,964	,, II	.....	.....	20	35	55	...	...	...	55	55	...	...	...	...	...	...	...	55	...	...
40. North Dum-Dum.	,, I	4,996	Nil	Nil	.....	2	8	10	...	...	...	10	2	8	...	...	...	...	...	...	10	...	Yes.
	,, II		Nil	Nil	.....	4	14	18	...	...	...	18	4	14	...	...	...	...	...	...	18		
41. South Barrackpore.	I	1,772	Nona Chandanpukur.	.....	Nana Chandanpukur.	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	1	...	Yes.
	II	1,548	Chanak ...	Chanak	.....	2	6	8	...	...	...	8	8	...	...	...	...	...	...	...	8	...	,,
	III	2,411	Taipukur ...	Taipukur	.....	3	3	6	...	...	...	3	3	...	...	...	...	...	...	...	6	...	,,
	IV	1,777	.....	Kharia	Kharda	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	1	...	,,
	V	839	.....	.....	Rahora	3	1	4	...	...	...	4	3	1	...	...	...	...	...	...	4	...	,,
	VI	965	.....	Kulinpara	.....	2	...	2	...	...	...	2	2	...	...	...	...	...	...	...	2	...	,,

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Presidency Division—*contd.*																									
42. Panihati ...	I	2,176	.....	Ward No. 1, Sackchar.	Ward No. 5, Sodepur.	Sodpur 5, Natagar 4 and Ghola 4.	13	13	...	...	Hydraulic wells and spouts.	13	13	...	...	...	...	...	...	...	...	13	...	Yes.	
	II	1,474	.....	Ward No. 2, Bhowanipur.	Ward No. 6, Natagar.																				
	III	2,556	.....	Ward No. 3, Panihati.	And ward No. 7, Ghola.																				
	IV	1,556	.....	Ward No. 4, Agarpara.	.....																				
	V	683	.....	.....	.....																				
	VI	1,582	.....	.....	.....																				
	VII	1,229	.....	.....	.....																				
43. Titaghar ...	I	1,973	Dass's Bagan ...	Dass's Bagan ...	Dass's Bagan ...	1	11	12	5	...	5	17	9	8	...	...	...	...	...	...	5	12	...	Yes.	
	II	10,158	Mill Bazar ...	Mill Bazar ...	Mill Bazar ...	18	12	30	51	...	5	81	71	10	...	...	...	...	...	...	50	30	1	,,	
	III	2,143	Old Barrackpore ...	Old Barrackpore ...	Old Barrackpore ...	10	12	22	9	...	9	31	22	9	...	...	...	...	...	...	9	22	...	,,	
	IV	1,770	Khardah ...	Khardah ...	Khardah ...	2	6	8	16	...	16	24	19	5	...	...	...	...	...	...	16	8	...	,,	
44. North Barrackpore.	I	12,000	.....	Ichapur	.....	13	3	16	...	...	...	16	15	1	...	...	...	...	...	...	...	16	...	Yes.	
	II			Do.																					
	III			Nawabganj	.....	14	13	27	...	...	...	27	14	13	...	...	...	...	...	...	...	27	...	,,	
	IV			Ditto	.....	25	21	46	...	...	...	46	32	14	...	...	...	...	...	...	...	46	...	,,	
	V			Ditto	.....	46	11	57	...	...	...	57	48	9	...	...	2	...	...	...	...	55	...	,,	
	VI			Polta	.....	26	8	34	...	...	...	34	24	10	...	...	...	...	...	...	...	33	...	,,	
	VII			Dhipara	.....	21	29	50	...	...	...	50	20	30	...	...	...	...	...	...	...	50	...	,,	
	VIII			Manirampur ...	.....	18	5	23	...	...	...	23	18	5	...	...	...	...	...	...	...	23	...	,,	
	XI			Ganti	.....	13	33	46	...	...	...	46	12	34	...	...	...	...	...	...	...	46	...	,,	
						11	7	18	...	...	...	18	9	9	...	...	...	...	...	...	...	18	...	,,	
45. Garulia ...	Circle No. I.	9,323	Water-work ...	River	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Yes.	
	,, No. II.		Ditto ...	Nil	.....	1	1	2	6	...	6	8	7	1	...	...	...	...	...	...	...	2	6	,,	
	,, No. III.		Ditto ...	Nil	.....	3	8	11	2	...	2	13	5	8	...	...	...	...	...	...	...	11	2	,,	
	,, No. IV.		Nil	River	.....	4	1	5	...	...	...	5	4	1	...	...	...	...	...	...	...	5	...	,,	
	,, No. V.		Water-work ...	Do.	.....	2	2	4	...	...	...	4	2	2	...	...	...	...	...	...	...	4	...	,,	
	,, No. VI.		Ditto ...	Do.	.....	4	2	6	1	1	2	8	5	3	...	...	...	...	...	...	...	6	2	,,	
	,, No. VII.		Nil	Do.	.....	18	5	23	...	...	23	18	5	...	...	...	...	...	...	...	...	23	...	,,	
46. Barasat ...	I	8,634	.....	.....	.....	19	2	21	...	1	1	22	21	1	4	1	1	1	1	...	1	14	...	Yes.	
	II			.....	.....	11	2	13	...	...	...	13	10	3	...	...	1	1	1	...	...	10	...	,,	
	III			.....	.....	10	2	12	...	...	...	12	11	1	...	...	1	1	...	...	...	10	...	,,	
	IV			.....	.....	10	5	15	...	...	...	15	10	5	...	...	2	2	...	...	...	13	...	,,	
	V			.....	.....	17	6	23	...	...	...	23	22	1	...	...	1	1	...	...	...	21	...	,,	

47. Naihati ...	Kantalpara, I.	13,331	.....	Partly from Gouripore Water-works, partly from the river Hooghly and partly from the Eastern Bengal State Railway settling tanks in the riverside road at Kantalpara.	.....	4	1	5	1	...	1	6	6	...	...	...	...	...	...	...	...	5	1	Yes.
	Naibaty, II					3	1	4	1	...	1	5	5	...	...	...	...	...	...	...	...	4	1	,,
	Gurifa, III					8	...	8	3	...	3	11	11	...	...	...	...	...	...	...	...	8	3	,,
48. Halisahar ...	Wards Nos. I and II, Harinavar to Severgali.	Total 9,922	Partly from Bizpur water-filter.	River and Hooghly	Tanks and wells ...	4	...	4	3	...	3	7	7	...	...	...	...	...	...	...	...	4	3	Yes.
	Ward No. III, Halisahar.			Ditto ...	Ditto ... ,,	9	...	9	4	...	4	13	...	13	...	...	...	...	...	...	...	9	4	,,
	Ward No. IV, Bijpore.			Bag khal	Ditto	7	...	7	7	...	7	14	...	14	...	...	...	...	...	...	...	7	7	,,
49. Bhatpara ...	Circle No. I.	...	7	.....	.....	4	130	134	10	...	10	144	114	30	...	...	...	...	...	...	...	134	10	Yes. ...
	,, No. II.	21,540	27	River Hooghly ...	.....	7	8	15	8	...		23	23	...	...	...	...	...	...	...	...	15	8	,,
	,, No. III	...	17	.....	.....	6	27	33	55	...	55	88	68	20	...	...	...	...	...	...	...	33	55	,, ...
50. Gabardanga	Ward No. I			.....	Ward No. I, Gobardanga-Babupur to Genpura.	3	11	14	...	...	...	14	12	2	...	...	...	...	...	...	...	14	...	No,
	,, No. II Gobardanga.			Gobardanga ...	.....	1	9	10	1	1	2	12	7	5	...	...	...	...	...	...	...	10	2	Yes.
	Ward No. III, Gobardanga.			Kanainatahal and Sarcarpara.	.....	4	6	10	...	...	...	10	4	6	...	...	...	...	...	...	...	10	...	No.
	Ward No. IV, Khautura.	5,865	.....	Kautura	.....	5	25	30	...	...	...	30	15	5	...	...	...	...	...	...	...	30	...	Yes.
	Ward No. V, Haidadpur and Raghunathpur.			Haidadpur and Raghunathpur.	.....	...	6	6	...	1	1	7	4	3	...	...	...	...	...	...	...	6	1	No.
	Ward No. VI, Gaipur.			Gaipur	.....	1	17	18	1	1	2	20	15	5	...	...	...	...	...	...	...	18	2	,,
51. Basirhat ...	51	16,315	.....	Ward No. I, Dalchita.	Ward No. I, Dalchita.	14	3	17	2	...	2	19	14	5	..	..	...	...	...	2	...	17	...	Yes.
				Ward No. II, Nalcora.	Ward No. II, Nalcora	22	12	34	...	...	...	34	25	9	...	...	1	...	...	...	...	33	...	,,
				Ward No. III, Daudarhat.	Ward No. III, Daudarhat.	38	19	57	2	...	2	59	45	14	2	1	1	...	...	1	...	54	...	,,
				Ward No. IV, Sainpara.	Ward No. IV, Sainpara.	77	20	97	2	...	2	99	69	30	...	...	1	...	...	...	...	96	2	,,
				Ward No. V, Basirhat.	Ward No. V, Basirhat.	40	19	59	...	...	...	59	43	16	...	...	...	...	...	...	...	59	...	,,
				Ward No. VI, Harishpur.	Ward No. VI, Harishpur.	22	4	26	...	...	...	26	21	5	...	...	...	...	...	...	...	26	...	,,
				Ward No. VII, Mirzapur.	Ward No. VII, Mirzapur.	30	15	45	...	...	...	45	31	14	...	...	...	...	...	...	...	45	...	,,
					Ward No. VIII, Jirnakpur.	33	6	39	...	...	...	39	29	10	...	...	1	...	...	...	...	38	...	,,
					Ward No. IX, Zamira.	17	12	29	...	...	...	29	22	7	...	...	...	...	...	...	...	29	...	,,
					Ward No. X, Brabola	13	8	21	...	...	...	21	15	6	...	...	...	...	...	...	...	21	...	,,

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.										Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Presidency Division—*continued.*																									
52. Baduria ...	Ward No. I, Baduria.	2,104	.....	Most part of the village.	Small part ...	15	...	15	...	...	...	15	15	...	...	...	2	...	...	...	...	13	...	Yes.	
	Ward No. II, Arbalia	2,510	.....	.....	.....	26	...	26	...	...	...	26	26	...	...	...	...	...	...	...	...	26	...	,,	
	Ward No. III, Taragunia.	1,526	.....	.....	Small part ...	25	...	25	...	...	...	25	25	...	...	...	...	...	...	...	...	25	...	,,	
	Ward No. IV, Malpathu.	1,013	.....	Most part of the village.	.....	15	...	15	...	...	...	15	15	...	...	...	...	...	...	...	...	15	...	,,	
	Ward No. V, Purah.	1,564	.....	.....	.....	16	...	16	...	...	...	16	16	...	...	...	...	...	...	...	...	16	...	,,	
	Ward No. VI, Khargachi.	1,809	.....	.....	.....	23	...	23	...	...	...	23	23	...	...	...	...	...	...	...	...	23	...	,,	
	Ward No. VII, Audarmanik.	1,132	.....	.....	.....	17	...	17	...	...	...	17	17	...	...	...	...	...	...	...	...	17	...	,,	
	Ward No. VIII, Radrapur.	1,212	.....	.....	.....	15	...	15	...	...	...	15	15	...	...	...	...	...	...	...	...	15	...	,,	
53. Taki ...	Ward No. I.	1,316	.....	.....	Taki Ward	6	10	16	1	...	1	17	...	17	...	1	...	...	...	...	...	16	...		
	Ward No. II.	2,045	.....	.....	Do.	20	15	35	...	...	...	35	1	34	...	...	...	...	...	...	...	35	...		
	Saidpur, No. III.	774	.....	.....	Saidpur Ward ...	6	12	18	...	7	7	25	4	21	...	...	1	...	...	...	...	17	7		
	Jalalpur, No. IV.	892	.....	.....	Birkati and Jalalpur Ward.	12	5	17	...	...	...	17	1	16	...	...	...	...	...	...	...	17	...		
54. Budge-Budge	.....	13,051	.....	.....	All villages lying within the municipality.	17	200	217	5	...	5	222	22	200	1	...	4	3	...	...	...	209	5	Yes.	
55. Krishnagar	I	24,547	.....	Ward No. I	Ward No. I ...	1	3	4	1,080	...	1,080	1,084	574	510	...	1	...	...	...	6	...	4	1,078	Yes.	
	II		.....	.....	Do. II ...	4	7	11	1,001	...	1,001	1,012	518	494	...	2	...	...	...	10	...	11	989	No.	
	III		.....	.....	Do. III ...	5	15	20	516	...	516	536	236	300	...	...	...	1	...	7	...	19	509	,,	
	IV		.....	.....	Do. IV ...	7	10	17	925	...	925	942	535	407	...	...	...	...	...	6	...	17	919	,,	
	V		.....	Ward No. V ...	Do. V ...	2	4	6	300	...	300	306	209	97	2	...	...	...	...	6	...	4	294	,,	
56. Santipur ...	I	26,896	.....	Ward No. I	Ward No. I ...	3	10	13	18	3	21	34	24	10	...	...	...	...	...	5	...	13	16	Yes.	
	II		.....	Do. II ...	Do. II ...	9	6	15	21	4	25	40	32	8	...	...	1	...	...	3	...	14	22	,,	
	III		.....	Do. III ...	Do. III ...	8	16	24	19	...	19	43	31	12	...	...	...	...	...	2	...	24	17	No.	
	IV		.....	Do. IV ...	Do. IV ...	4	3	7	9	...	9	16	10	6	...	...	...	...	...	3	...	7	6	,,	
	V		.....	Do. V ...	Do. V ...	4	1	5	1	11	12	17	15	2	...	...	...	...	...	1	...	5	11	Yes.	

57. Ranaghat ...	I	8,448	.....	Ward No.			Ward No. I	...	...		2	2	12	115	127	129	129	...	...	...	...	...	1	6	...	1	121	Yes.
	II		.....	Do.	II	...	Do. II	...	...		3	3	47	86	133	136	134	2	...	...	...	...	...	1	...	3	132	,,
	III		.....	Do.	III	...	Do. III	...	...		5	5	65	139	204	209	205	4	...	...	...	...	1	1	...	4	203	,,
	IV		.....	Do.	IV	...	Do. IV	...		1	1	2	65	134	199	201	200	1	...	...	...	...	...	4	...	2	195	,,
	V		.....	Do.	V	...	Do. V	...		1	4	5	19	84	103	108	107	1	1	...	1	...	...	1	1	3	100	,,
	VI		.....	Do.	VI	...	Do. VI	...		3	3	6	15	62	77	83	81	2	...	...	...	1	...	3	...	5	74	,,
58. Nadia ...	I	10,880	.....	Ward No. I		...	Ward No. I	...		4	2	6	800	...	800	806	790	16	...	...	...	...	...	1	...	6	799	,,
	II			Do.	II	...	Do. II	...		9	4	13	700	...	700	713	700	13	...	...	1	...	...	1	...	12	699	,,
59. Kushtia ...	I	5,330	.....	Ward No. I		...	Ward No. I	...	...		1	1	12	...	12	13	13	...	...	..	...	...	...	...	...	1	12	No.
	II		.....	Do.	II	...	Do. II	...		1	3	4	60	...	60	64	61	3	...	...	...	...	...	...	...	4	60	,,
	III		.....	Do.	III	...	Do. III	...		4	...	4	128	...	128	132	132	...	...	...	...	...	...	...	...	4	128	,,
	IV		.....	Do.	IV	...	Do. IV	...		8	...	8	81	...	82	90	90	...	1	1	1	...	...	...	1	6	80	,,
60. Kumarkhali	I	4,584	.....	Ward No. I		...	Ward No. I	...		1	5	6	17	56	73	79	71	8	...	...	...	1	...	...	...	5	73	,,
	II		.....	Do.	II	...	Do. II	...		3	8	11	27	22	49	60	58	2	...	...	...	1	...	1	...	10	48	,,
	III		.....	Do.	III	...	Do. III	...	...		5	5	11	54	65	70	55	15	...	...	...	...	...	...	..	5	65	,,
	IV		.....	Do.	IV	...	Do. IV	...	...		2	2	7	18	28	27	19	8	...	...	...	...	1	...	...	2	24	,,
	V		.....	Do.	V	...	Do. V	...	...		5	5	35	43	78	83	79	4	...	...	...	...	...	...	...	5	78	,,
61. Meharpur ...	I	5,766	.....	Ward No. I		...	Ward No. I	...	...	...	...	...	3	...	3	3	3	...	...	2	...	...	...	1	...	...	...	No.
	II		.....	Do.	II	...	Do. II	...	...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	,,
	III		.....	Do.	III	...	Do. III	...	...	...	...	...	7	...	7	7	5	2	...	...	...	...	1	...	...	...	6	,,
	IV		.....	Do.	IV	...	Do. IV	...	...	...	...	...	1	...	1	1	1	...	...	...	...	...	1	...	...	...	...	,,
	V		.....	Do.	V	...	Do. V	...		1	...	1	4	...	4	5	5	...	...	...	1	1	3	1	...	...	...	,,
	VI		.....	Do.	VI	...	Do. VI	...	...		1	1	4	...	4	5	5	...	...	...	...	1	2	1	...	1	...	,,
62. Birnagar ...	I	3,124	.....	.....			Ward No. I	...		4	6	10	2	80	82	92	89	3	...	...	1	...	...	1	...	9	81	Yes.
	II		.....				Do. II	...		5	3	8	4	125	129	137	135	2	...	...	...	...	...	2	...	8	127	No.
	III		.....				Do. III	...		4	2	6	5	60	65	71	67	4	...	...	..	...	...	3	...	6	62	Yes.
	IV		.....				Do. IV	...	...		4	4	1	25	26	30	28	2	...	...	...	...	...	1	...	4	25	No.
63. Chakdah ...	I	5,482	.....	Ward No. I		...				7	10	17	14	...	14	31	21	10	...	...	...	...	...	1	...	17	13	,,
	II						Ward No. II	...		7	1	8	1	...	1	9	8	1	...	...	...	...	...	1	...	8	...	Yes.
	III		.....	Do.	III	...	Do. III	...		2	5	7	2	...	2	9	4	5	...	...	1	...	...	1	...	6	1	,,
	IV		.....	Do.	IV	...	.....			15	8	23	22	...	22	45	37	8	...	...	...	...	...	1	...	23	21	,,
	V		.....	Do.	V	...	.....			11	6	17	11	...	11	28	23	5	...	...	1	...	...	2	...	16	9	,,
	VI		.....	Do.	VI	...	.....			2	1	3	11	...	11	14	13	1	...	...	...	...	...	1	...	3	10	,,
	VII		.....	Do.	VII	...	.....			4	1	5	1	...	41	46	45	1	...	...	...	...	...	2	...	5	39	,,
	VIII		.....	Do.	VIII	...	.....			13	...	13	11	...	14	24	23	1	...	...	..	...	...	2	...	13	9	,,
	IX		.....	Do.	IX	...	Ward No. IX	...		7	...	7	1	...	1	8	8	...	...	...	...	...	...	1	...	7	...	,,
	X		.....	Do.	X	...	Do. X	...		14	4	18	3	...	3	21	17	4	...	...	...	...	...	2	...	18	1	,,
	XI		.....	Do.	XI	...	Do. XI	...		4	5	9	9	...	9	18	13	5	...	...	...	...	...	1	...	9	8	,,
	XII		.....	Do.	XII	...	Do. XII	...		12	4	16	4	...	4	20	16	4	...	...	...	...	...	1	...	16	3	,,
64. Berhampore	I	24,397	I	Ward No. I		...	Ward No. I	...	...		7	7	...	37	37	44	44	...	1	8	...	...	...	...	...	6	29	,,
	II		II	Do.	II	...	Do. II	...	...		13	13	...	17	17	30	30	...	13	17	...	...	...	...	...	...	...	,,
	III		III	Do.	III	...	Do. III	...	...		41	41	...	262	262	303	303	...	5	2	...	...	...	...	...	36	260	,,
	IV		IV	Do.	IV	...	Do. IV	...	...		11	11	...	246	246	257	257	...	...	...	...	...	...	...	...	11	246	,,
	V		V	Do.	V	...	Do. V	...	...		12	12	...	155	155	167	167	...	...	...	...	...	...	...	...	12	155	,,
	VI		VI	Do.	VI	...	Do. VI	...	...		72	72	...	95	95	167	163	...	4	...	...	...	...	...	...	72	95	,,
65. Murshidabad	I	15,163	.....	Shahanagar, Ichhagunj, Nashipur.			Shahanagar, Ichhagunj, Nashipur.			5	7	12	5	6	11	23	19	4	...	1	1	1	1	...	...	10	11	,,
	II		.....							1	3	4	5	9	14	18	15	3	...	...	...	...	...	1	1	4	12	,,
	III		.....							8	15	23	8	9	17	40	36	4	...	1	...	...	...	...	1	23	15	,,
66. Azimganj	I	13,385	.....	Munshgunj ...	...		.....		...		...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2	,,
	II		.....	Baratowari ...	...		.....		...		...	...	5	...	5	5	5	...	1	...	...	...	...	4	...	...	1	,,
	III		.....	Guripara ...	...		.....		...	3	3	...	1	...	1	4	3	1	...	...	...	...	...	1	...	3	...	,,
	IV		.....	Kalabagan ...	...		.....		...		...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	4	...	,,
	V		.....	Begumbari ...	...		.....		...	4	...	4	...	...	1	1	1	...	...	...	...	...	...	...	...	...	1	,,
	VI		.....	Satrachpati ...	...		.....		...		...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,
	VII		.....	Bakalipat ...	...		.....		...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population.	Remarks of Inspecting Officer.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
PRESIDENCY DIVISION—*concld.*																									
	VIII	...	.....	Azimgunj	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Yes.	
	IX	...	.....	Mirgunj	.....	1	...	1	...	...	...	1	1	...	...	...	...	...	...	...	...	1	...	,,	
	X	...	.....	Lohagunj	.....	...	1	1	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	,,	
	XI	...	.....	Rajahogunj	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	XII	...	.....	Sadequnj	.....	...	1	1	...	...	...	2	...	1	...	...	...	...	...	...	...	1	...	,,	
	XIII	...	.....	Debipur	.....	1	...	1	1	...	1	1	2	...	...	...	...	...	...	...	...	1	1	,,	
	XIV	...	.....	Chowri	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	XV	...	.....	Kosigonj	.....	...	...	...	...	1	1	1	1	...	...	...	...	...	...	...	...	...	1	,,	
	XVI	...	.....	.....	Chowlpati	1	4	5	4	1	5	10	9	1	1	1	...	...	...	...	...	4	4	,,	
	XVII	...	.....	Juganj	.....	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	,,	
67. Circle II ...	I	...	.....	Nahalia	.....	...	2	2	1	...	1	3	3	...	...	...	...	...	...	1	...	2	...	Yes.	
	II	...	.....	Palkisho	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	III	...	.....	Dhakabati	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	IV	...	.....	Gaukpara	.....	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	,,	
	V	...	.....	Mohanjanpati ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	VI	...	.....	Bhotepara	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	VII	...	.....	Dalbhotty	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	VIII	...	.....	Amusiganj	.....	...	...	...	1	1	2	2	2	...	...	...	...	...	...	1	...	...	1	,,	
	IX	...	.....	Balmohar	.....	...	1	1	2	...	2	3	3	...	...	...	...	...	...	2	...	1	...	,,	
	X	...	.....	Kalistan	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	XI	...	.....	Tihpan	.....	...	2	2	1	...	1	3	1	2	...	...	...	...	...	...	...	2	1	,,	
	XII	...	.....	.....	Amafpur	...	3	3	2	...	2	5	5	...	...	...	...	...	...	1	...	3	1	,,	
	XIII	...	.....	.....	Sadanpu	...	2	2	5	...	5	7	7	...	...	...	...	...	...	1	...	2	4	,,	
	XIV	...	.....	.....	Begumgunj	...	1	1	3	...	3	4	3	...	...	...	...	...	...	2	...	1	1	,,	
68. Jangipur ...	I	...	.....	I	I	...	...	...	30	5	35	35	...	...	...	...	...	...	...	...	...	...	35	Yes.	
	II	...	.....	II	II	...	...	...	21	6	27	27	...	...	...	...	...	...	...	...	...	...	27	,,	
	III	10,921	.....	III	III	...	...	...	47	10	57	57	...	...	...	...	...	...	...	...	...	...	57	,,	
	IV	...	.....	IV	IV	7	2	9	5	3	8	17	...	...	2	2	1	...	...	...	...	6	8	,,	
	V	...	.....	V	V	1	3	4	3	4	7	11	...	...	...	...	...	...	...	...	...	4	7	,,	
	VI	...	.....	VI	VI	2	...	2	34	8	42	44	...	...	...	...	1	...	...	...	...	1	42	,,	
69. Kandi ...	I	...	.....	Chhattuakandi ...	Chattuakandi ...	11	50	61	...	...	...	61	4	57	...	...	...	...	...	...	...	61	...	No.	
	II	...	.....	.....	Gopinathpur ...	...	10	10	1	...	1	11	2	9	...	...	...	...	...	1	...	10	...	,,	
	III	...	.....	Shyambazar ...	Shyambazar ...	8	8	16	8	...	8	24	13	11	...	...	...	...	...	...	...	16	8	Yes	
	IV	12,036	.....	Hatkandi	Harkandi	...	18	18	1	5	6	24	14	10	...	...	...	...	...	1	...	18	5	,,	
	V	...	.....	.....	Bagdanga	6	3	9	2	...	2	11	4	7	...	...	...	...	...	2	...	9	...	,,	
	VI	...	.....	.....	Kuppur	2	3	5	1	1	2	7	5	2	...	...	...	...	...	...	...	4	1	,,	
	VII	...	.....	.....	Chauk Nilkantopur	4	1	5	1	...	1	6	4	2	...	...	...	...	...	1	...	5	...	,,	
	VIII	...	.....	.....	Shira Ramba ...	1	...	1	1	...	1	2	...	2	...	...	...	...	...	1	...	1	...	,,	
	IX	...	.....	.....	Jamuah	2	...	2	...	1	1	3	3	1	...	1	...	...	...	...	...	2	...	No.	
	X	...	.....	Roshra	Roshra	14	15	19	...	...	...	19	10	9	...	...	...	...	...	...	...	19	...	Yes.	
70. Jessore ...	I	8,054	I	I	I	11	43	54	17	67	84	138	66	72	8	1	1	...	...	4	...	45	79	Yes.	
	II	...	II	II	II	3	28	31	6	26	32	63	27	36	3	..	1	...	...	2	...	27	30	,,	
	III	...	III	III	III	5	27	32	2	3	5	37	20	17	1	1	1	...	...	1	...	30	3	,,	
	IV	...	IV	IV	IV	2	5	7	23	12	35	42	19	23	3	13	1	...	...	2	...	3	20	,,	
	V	...	V	V	V	3	14	17	5	2	7	24	11	11	...	...	...	...	...	2	...	17	5	,,	

One private tank has been acquired by the Municipality at a cost of Rs. 1,407.

71. Kotechandpur.	1	4,577	.....	Solemanpur ...	Soiemahpur	9	...	9	120	49	169	178	177	1	...	1	2	...	...	2	1	7	165	Yes					
	2	2,330	.....	Kotechandpur ...	Kotechandpur ...	...	3	3	105	45	150	153	153	...	...	...	...	...	1	1	...	2	149	,,					
		431	.....	Ditto ...	Bajebamanda ...	2	...	2	33	...	33	35	35	...	...	...	1	...	...	...	...	1	33	,,					
	...		.....	Ditto ...	Dadsora	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7	,,					
	...	1,111	.....	Ditto ...	Bhowanipur ...	...	...	...	5	...	5	5	5	...	...	...	...	...	2	...	...	3	3	,,					
	...	347	.....	.....	Barabamonda ...	4	1	5	40	...	40	45	45	...	...	...	1	...	1	...	...	3	40	,,					
	3	764	.....																										
72. Mohespur ...	I	...	Nil	River Bhairab ...	Tank, well and beel	Nil	1	1	...	14	14	15	2	13	...	...	...	1	...	...	4	...	10	No.					
	II	4,180 for the whole town.	.....	Ditto ...	Ditto	...	2	2	Nil	15	15	17	2	15	...	...	...	...	2	...	...	...	15	,,					
	III	...	.....	Ditto ...	Ditto	...	1	1	Nil	13	13	14	6	13	...	...	...	...	...	...	...	1	13	,,					
	IV	...	.....	Ditto ...	Ditto	...	Nil	Nil	2	6	8	8	2	6	...	...	...	...	...	2	...	...	26	,,					
73. Khulna ...	1 to 5	10,480	Part of Civil Station.	Part of Civil Station	Part of Civil Station	14	9	23	13	...	13	36	18	18	3	2	1	...	1	...	...	18	11	No.	Adequate.				
			Part of Kailaghata.	Part of Kaila ghata	Part of Kailaghata	3	3	6	2	...	2	8	5	3	...	...	...	...	...	...	...	6	2	,,					
			Part of Banaikhamar.	Part of Banaikhamar	Part of Banaikhamar	28	5	33	...	...	...	33	29	4	...	...	2	...	...	...	...	31	...	,,					
			Part of Tootpara	Part of Tootpara ...	Part of Tootpara ...	11	8	19	1	...	1	20	11	9	...	...	...	1	...	...	...	18	1	,,					
			Part of Bandergata	Part of Bandergata	Part of Bandergata	3	...	3	...	...	...	3	2	1	...	...	...	...	...	...	...	3	...	,,					
				Part of Chhota Baira	Part of Chhota Baira	3	2	5	...	...	...	5	3	2	...	...	...	...	...	...	...	5	...	,,					
					Sibbati with Sonadanga.	1	1	2	...	...	...	2	2	...	...	...	...	...	...	...	...	2	...	,,					
					Charabati	2	3	5	...	...	...	5	4	1	...	...	...	...	...	...	...	5	...	,,					
74. Satkhira ...	I	10,381	.....	.....	Satkhira	4	78	82	...	...	...	82	66	16	...	...	1	...	...	...	...	81	...	No.					
	II	...	.....	.....	Sultanpur	12	24	36	...	...	...	36	18	18	...	...	...	...	...	...	...	36	...	,,					
	III	...	Part of Pranshire	.....	Pranshire	12	9	21	5	...	5	26	22	4	...	2	1	...	...	3	...	20	...	,,					
	IV	...	Part of Katia ...	.....	Katia	22	13	35	...	...	...	35	28	7	1	...	1	...	...	...	...	33	...	,,					
	V	...	.....	.....	Palashpole	26	44	70	1	...	1	71	44	27	...	...	2	...	...	1	...	68	...	,,					
	VI	...	.....	.....	Bankai	11	7	18	...	...	...	18	15	3	...	...	...	...	...	...	...	18	...	,,					
	VII	...	.....	.....	Kukrali	23	18	41	...	...	...	41	25	16	...	...	...	...	...	...	...	41	...	,,					
75. Debhata ..	1	5,454	.....	.....	Kora	6	9	15	...	...	...	15	10	5	...	...	...	...	...	...	...	15	...	No.					
	2	...	.....	.....	Basantapur	6	8	14	...	...	...	14	11	3	...	...	1	...	...	...	...	13	...	,,					
	3	...	.....	.....	Debhata	13	19	32	...	...	...	32	21	11	...	...	1	...	...	...	...	31	...	,,					
	4	...	.....	.....	Susilgati	4	11	15	...	...	...	15	10	5	...	...	...	...	...	...	...	15	...	,,					
	5	...	.....	.....	Azizpur	4	29	33	...	...	...	33	26	7	...	...	...	...	...	...	...	33	...	,,					
	6	...	.....	.....	Sibnagor	1	4	5	...	...	...	5	1	4	...	...	...	...	...	...	...	5	...	,,					
	7	...	.....	.....	Dadpur	4	14	18	...	...	...	18	11	7	...	...	...	...	...	...	...	18	...	,,					
	8	...	.....	.....	Sripur	12	51	63	...	...	1	64	36	28	...	...	1	...	...	...	...	62	1	,,					
	9	...	.....	.....	Charsripur	...	1	1	...	...	...	1	...	1	...	...	...	...	...	...	...	1	...	,,	Inadequate.				
	PATNA DIVISION.			PATNA DISTRICT.																									
76. Patna ...	1	153,739	.....	Bankipur	Bankipur	...	10	10	110	351	1,061	1,071	770	301	2	5	2	...	...	...	11	6	1,045	Yes.					
	2			Perbahare	Perbahore	...	...	...	500	519	1,019	1,019	520	499	...	3	...	...	...	...	7	...	1,009						
	3			Sultanganj	Sultanganj	...	...	...	428	374	802	802	435	367	...	2	...	...	...	...	2	...	798						
	4			Alamganj	Alamganj	...	9	9	427	3,044	3,471	3,480	925	2,555	9	2	...	...	...	2	10	...	3,457						
	5			Khaja Kalan ...	Khaja Khan ...	...	...	...	1,710	2,440	4,150	4,150	3,888	262	...	...	...	...	...	...	6	...	4,144						
	6			Chowk	Chowk	...	2	2	897	2,384	3,281	3,283	1,200	2,083	...	5	1	...	...	...	9	1	3,271						
	7			Malsalami	Malsalami	...	1	1	629	692	1,321	1,322	419	903	...	...	...	...	...	...	2	1	1,391						
					Total ...	...	22	22	5,301	9,804	15,105	15,127	8,157	6,970	11	13	3	...	...	2	47	8	15,043						
77. Barh ...	1	12,164	.....	Choudhi	Chondhi	...	1	1	20	5	25	26	17	9	...	2	...	1	...	4	...	...	19	Yes.					
	2			Salempur	Salempur	...	1	1	30	33	63	64	20	44	...	1	...	1	...	5	...	...	57						
	3			Talibpur	Talibpur	...	1	1	16	67	83	84	23	61	...	...	...	1	...	2	...	...	81						
	4			.....	Walepur	...	2	2	13	42	55	57	13	44	...	...	...	2	...	1	...	...	54						
					Total ...	...	5	5	79	147	226	231	73	158	...	3	...	5	...	12	...	...	211						

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of ward or mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population.	Remarks of Inspecting Officer.
			Supplied from water works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division—*contd.*				Patna District —*concld.*																					
78. Bihar ...	1	34,151	.....	.....	1st ward	1	1	2	47	59	86	88	87	1	...	1	...	...	...	9	1	2	75	Yes.	
	2			.....	2nd ,, ...	1	1	2	40	30	70	72	71	1	1	1	...	...	...	8	...	1	61		
	3			.....	3rd ,, ...	1	2	3	91	26	117	120	118	2	1	2	...	...	...	13	1	2	101		
	4			.....	4th ,, ...	...	...	...	36	3	39	39	39	...	...	...	...	...	...	3	...	...	36		
				Total ...		3	4	7	214	98	312	319	315	4	2	4	...	...	...	33	2	5	273		
79. Dinapore ...	1	22,858	.....	Shahpur	Shahpur	...	...	...	20	...	20	20	20	...	...	...	...	...	...	...	2	...	18	Yes.	
				Bishunpore	Bishunpore	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9		
				Bagha	Bagha	...	...	...	13	...	13	13	13	...	...	...	...	...	...	...	...	...	13		
				Dinapore	Dinapore	...	...	...	14	...	14	14	14	...	...	...	...	...	...	...	1	...	13		
	2			Sikanderpore and Nasirganj.	Sikenderpore and Nasirganj.	...	...	...	15	...	15	15	15	...	...	...	...	...	...	...	...	..	15		
				Dinapore	Dinapore	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	2	...	4		
				Gajadharchak ...	Gajadharchak ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
				Chakantullah	Chakantullah ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
				Khagri	Khagri	...	...	...	1	..	1	1	1	...	...	...	...	...	...	...	...	...	1		
	3			Chak Janidpore ...	Chak Janidpur ...	...	...	...	1	..	1	1	1	...	...	...	...	...	...	...	..	...	1		
				Sikenderpore	Sikenderpur	...	...	...	3	..	3	3	3	...	...	...	...	...	...	...	...	...	3		
				Sultanpore	Sultanpore	...	...	...	12	5	17	17	17	...	...	...	...	...	...	...	..	..	17		
				Bibiganj	Bibiganj	...	...	...	14	4	18	18	18	..	..	...	...	...	...	...	...	...	18		
				.....	Manipura	...	...	...	20	3	23	23	23	...	...	..	...	...	...	...	...	...	23		
				.....	Sagana	...	...	...	13	7	20	20	20	...	...	...	...	...	...	...	...	...	20		
	4			.....	Mobarakpore	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	...	...	10		
				.....	Tarachak	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
				Total ...		...	...	...	163	19	182	182	182	..	...	...	...	...	...	...	5	...	177		
				District Total ...		3	31	34	5,151	10,068	15,825	15,859	8,727	7,132	13	203		5	...	47	54	13	15,104		
				Gaya District.																					
80. Gaya	1	71,288	.....	.....	Ward No. I ...	...	3	3	72	...	72	75	75	...	...	...	...	...	...	...	...	3	72	Yes.	
	2			.....	Do. ,, II ...	...	...	...	43	1	44	44	44	...	...	...	...	...	...	...	1	...	43		
	3			.....	Do. ,, III ...	...	1	1	63	...	63	64	64	...	...	...	...	...	...	...	...	1	63		
	4			.....	Do. ,, IV ...	...	1	1	139	...	139	140	140	...	...	4	...	...	1	...	1	...	134		
	5			.....	Do. ,, V ...	...	4	4	83	2	85	89	88	1	..	12	...	3	...	...	...	1	73		
	6			.....	Do. ,, VI ...	...	...	...	8	35	43	43	42	1	...	...	...	...	...	...	...	...	43		
	7			.....	Do. ,, VII ...	...	1	1	23	...	23	24	24	...	...	...	...	1	...	...	2	...	21		
	8			.....	Do. ,, VIII ...	...	3	3	44	...	44	47	47	...	...	...	...	...	...	1	...	3	43		
	9			.....	Do. ,, IX ...	...	6	6	50	2	52	58	53	5	1	4	...	1	...	...	...	4	48		
	10			.....	Do. ,, X ...	...	2	2	85	...	85	87	86	1	...	...	...	...	...	...	...	2	85		
				Total ...		...	21	21	610	40	650	671	663	8	1	20	...	5	1	1	4	14	625		
81. Takari ...	1	6,437	.....	.....	Raniganj	...	...	...	110	3	113	113	113	..	...	...	...	...	...	11	...	...	102	Yes.	
	2			.....	Titaiganj	..	...	...	124	...	124	124	124	...	...	...	...	...	...	10	...	...	114		
	3			.....	Andar Killo	1	...	1	147	...	147	148	148	...	...	...	...	...	...	19	...	1	128		
	4			.....	Bahiliganj	1	...	1	224	...	224	225	225	...	...	...	...	...	...	19	...	1	205		
	5			.....	Rikabganj	...	...	...	118	...	118	118	118	...	...	...	...	...	...	13	...	...	105		
	6			.....	Deodharpur	2	...	2	27	...	27	29	28	1	...	...	...	1	...	4	...	1	23		
	7			.....	Nandan Bighe ...	...	...	...	18	...	18	18	18	...	...	...	...	...	...	2	...	...	16		
	8			.....	Chhawni	...	...	...	35	...	35	35	35	.	...	...	...	...	...	4	...	...	31		
				Total ...		4	...	4	863	3	806	810	809	1	...	...	...	1	...	87	...	3	724		

82. Daudnagar ...	1	9,744	.....	.....	Mallah Tale	...	...	...	3	5	8	8	3	...	...	...	...	...	...	...	...	8	...
	2			.....	Moonshitola	...	...	...	19	...	19	19	19	...	...	...	...	...	...	...	2	...	17	...
	3			.....	Jattytola	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9	...
	4			.....	Kayesthtola	...	...	...	10	...	10	10	8	2	...	...	...	...	...	...	...	...	10	...
	5			.....	Kurintola	...	...	...	15	...	15	15	15	...	...	...	...	...	...	...	...	...	15	...
	6			.....	Nalbandtola	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6	...
	7			.....	Chhatardarwara ...	...	...	...	28	...	28	28	28	...	...	...	...	...	...	...	1	...	27	...
	8			.....	Kandhuram-ki-garhi	...	1	1	14	..	14	15	14	1	...	...	...	...	...	...	...	1	14	...
	9			.....	Patuagol	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7	...
	10			.....	Dhankala Bazar ...	...	...	...	15	...	15	15	15	...	...	...	...	...	...	...	...	...	15	...
	11			.....	Moula Bagh	1	1	2	11	2	13	15	14	1	2	3	...	...	...	...	3	...	7	...
	12			.....	Sarai	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	1	...	4	...
	13			.....	Patwatola	...	...	...	33	...	33	33	25	8	...	...	...	...	...	...	...	...	33	...
	14			.....	Chuk Tolee	...	...	...	9	...	9	9	9	...	..	..	...	...	...	...	...	...	9	...
	15			.....	Subzi Bazar	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2	...
	16			.....	Chouk	...	...	...	21	5	26	26	21	5	...	...	...	...	...	...	5	...	21	...
	17			.....	Shaki Bazar	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6	...
	18			.....	Kasera Toli	...	...	...	16	...	16	16	16	...	...	1	...	...	...	...	1	...	14	...
					Total ...	1	2	3	229	12	341	244	222	22	2	4	...	...	...	...	13	1	224	...
					District Total ...	5	23	28	1,642	55	1,697	1,725	1,694	31	3	24	...	6	1	83	17	18	1,573	...
					SHAHABAD DISTRICT.																								
	1		Tari		Barbatra																								
			Bagh Mausa Pandey.	.....	Gansgani																								
			Mohajan Toli II.		Singahi Kalan... ...	...	2	2	49	113	162	164	128	36	...	...	...	1	..	1	...	2	161	...
			Mahdura ...		Singahi Khond Maghura.																								
	2		Mahajan Toly I.	.....	Pakari																								
			Nawada ...		Dalpatpur																								
			Karmutola ...		Chandwa	..	5	5	174	52	226	231	169	26	4	5	...	...	...	...	13	1	208	...
			Chousa ...		Moula Bagh																								
83. Arrah	3	46,170	Sheoganj ...		Anaith																								
			Sitalganj ...	.....	Baharo																								
			Mirganj ...		Sritola	...	1	1	82	154	236	237	230	7	2	...	...	...	...	...	1	...	233	...
					Panerganj																								
					Kazi Tola																								
					Rowza																								
					Mati Tola																								
					Nizirganj																								
					Dhanupra																								
					Raghotola																								
			Aturpal ...		Dharhara																								
			Ahirpaswa ...	.....	Ibrahim Nagar ...	...	...	...	163	19	182	182	161	21	...	1	...	...	...	1	...	...	180	...
	4		Dudhkawa ...		Murachak																								
					Begumpur																								
					Chhaganganj																								
					Shaikh Sahay																								
					Chuktoli																								
					Barahduaria																								
					Bhabudispur																								
				Total ...		...	8	8	468	338	806	814	688	126	5	8	...	1	...	2	14	2	782	...
	1		.....	.....	Ward No. I	1	...	1	19	...	19	20	20	...	...	...	...	...	...	8	...	1	11	
	2		.....	.....	Do. ,, II	1	...	1	25	...	25	26	26	...	...	1	...	...	...	11	...	1	13	
84. Jugdispore ...	3	11,451	.....	.....	Do. ,, III	2	...	2	15	...	15	17	16	1	...	...	...	...	...	3	...	2	12	Yes.
	4		.....	.....	Do. ,, IV	1	...	1	28	...	28	29	29	...	...	1	...	...	...	5	...	1	22	
	5		.....	.....	Do. ,, V	2	...	2	24	...	24	26	26	...	...	...	...	...	...	11	..	2	13	
				Total ...		7	...	7	111	...	111	118	117	1	...	2	...	...	...	38	...	7	71	...
	1		.....	Piparpati																				
			.....	Amtatoli	Thatheri Bazar ...																			
			.....	Baritola	Chouk																			
			.....	Turhatola	Gora Barrack																			
			.....	Denzitola	Fort Mahalla	...	...	...	36	8	44	44	19	25	...	4	...	...	...	8	...	...	37	
			.....	Part of Chauk ...	Chhabil																			
			.....	Do. of Thathri Bazar.	Mahallaline																			
85. Buxar		13,945	.....	Part of Gora Barracks.																				
					Ahirpurwa																			
	2		.....	Mathia	Sabani Pathi																			Yes.
			.....	Sarimpur	Sarai Khalasi Mahalla.	...	7	7	27	...	27	34	9	25	5	2	...	...	...	...	...	2	25	
			.....	Mallatoli	Buxar																			
					Nai Bazar																			
					Gajadharganj																			
	3		.....	Chautar Ban ...	Charitar Ban	1	15	16	59	...	59	75	14	61	5	5	1	5	...	...	...	5	54	
					Kharporwa																			
					Khaiasi Mahalla ...																			
				Total ...		1	22	23	122	8	130	153	42	111	10	11	1	5	...	3	...	7	116	...

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.								Ownership control.									Is permanent supply adequate to population.	Remarks of Inspecting Officer.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government		Municipal.				Private.				
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division—*contd.*				Shahabad District—*concld.*																					
86. Dumraon ...	1	17,236	.....	.....	Karhi	...	2	2	12	...	12	14	14	...	...	...	...	...	...	...	...	2	12	Yes.	
	2		.....	.....	Thana Mahala ...	...	2	2	14	2	16	18	16	2	...	1	...	...	...	...	1	2	14		
	3		.....	.....	Dharamsala Mahalla	1	...	1	16	...	16	17	14	3	...	...	...	...	...	2	...	1	14		
	4		.....	.....	Thathri Bazar	...	...	...	3	3	6	6	3	3	...	...	...	...	...	2	...	...	4		
	5		.....	.....	Goratoli	...	...	...	3	...	3	3	3	...	...	...	...	...	...	1	...	...	2		
	6		.....	.....	Puranatola	...	1	1	9	1	10	11	9	2	...	...	...	...	...	1	1	1	8		
	7		.....	.....	Saheb Mird	...	1	1	5	1	6	7	6	1	...	...	...	1	...	...	...	...	6		
	8		.....	.....	Jungli Bazar	...	1	1	8	2	10	11	10	1	...	...	...	...	...	...	...	1	10		
	9		.....	.....	Garh	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
	10		.....	.....	Chouk Bazar	...	...	...	...	2	2	2	1	1	...	...	...	...	...	...	2	...	...		
	11		.....	.....	Lalatoli	...	...	..	8	1	9	9	9	...	...	...	...	...	...	...	...	...	9		
	12		.....	.....	Ganj	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Total ...	1	7	8	84	12	96	104	91	13	...	1	...	1	...	6	4	7	85		
87. Bhabhua ...	I	5,660	.....	.....	Ward No. I ...	2	...	2	17	...	17	19	19	...	...	2	...	2	...	4	1	...	10	Yes.	
	II				Do. „ II ...	1	...	1	7	1	8	9	8	1	...	...	...	1	...	3	...	...	5		
	III				Do. „ III ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	4	1	...	2		
	IV				Do. „ IV ...	1	...	1	2	...	2	2	3	...	...	...	...	1	...	1	...	...	1		
	V				Do. „ V ...	1	...	1	9	...	9	10	10	...	...	...	...	...	1	4	1	...	4		
	VI				Do. „ VI ...	2	...	2	11	...	11	13	13	...	...	1	...	2	...	4	...	...	6		
					Total ...	7	...	7	53	1	54	61	60	1	...	3	...	6	1	20	3	...	28		
88. Sasaram ...	I	23,644	.....	.....	Company Sarki ...	1	...	1	10	...	10	11	11	...	...	3	...	1	...	3	...	...	4	Yes.	
					Karun Sarai Dukhit.	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
					Ditto Sheobharat.	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
					Kaberganj	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
					Shaikpur	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Mandie Keshwarkhan	...	...	...	8	...	8	8	8	...	...	...	...	...	...	...	...	...	8		
	II		.....	.....	Zaki Shabad ...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7		
					Naraiganj	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Khelanganj	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Sulaimanganj ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	4		
					Sarai Parale	...	...	...	2	...	2	2	2	...	...	1	...	...	...	...	...	...	2		
					Chonkhandi	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
	III		.....	.....	*Killa*	...	...	...	7	...	7	7	7	...	...	1	...	...	...	4	...	...	3		
					Madardarwara ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	2		
					Subhanganj	...	...	...	18	...	18	18	18	...	...	...	...	...	...	...	...	...	18		
					Alsunganj	...	...	...	11	...	11	11	11	...	...	...	...	...	...	...	...	...	11		
					Darganj	...	...	...	13	...	13	13	13	...	...	...	...	...	...	...	...	...	13		
	IV		.....	.....	Qazipara	...	...	...	12	...	12	12	12	...	...	...	...	...	...	...	...	...	12		
					Baravjani	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Kabirhantoli	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9		
					Mobarakganj	...	...	...	9	...	9	9	9	...	...	...	...	...	...	...	...	...	9		
					Talphulaganj	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		

	V		.....	.....	Bharathpur	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Lakhmeesarani ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
					Parthantoli ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
					Mochitola ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
					Lashkarigunj ...	...	1	...	1	8	...	8	9	9	...	1	1	...	...	...	...	...	...	7		
	VI		.....	.....	Sumartoli	...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	1	...	6		
					Shairanj	...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
					Mahajantoli	...	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	...	...	10		
					Chamartakia	...	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7		
					Khalatootoki	...	...	...	...	7	...	6	7	9	...	...	...	...	...	...	...	...	...	7		
				Total ...		2	...	2	210	...	210	212	212	...	1	6	...	1	...	7	1	...	197		
				District Total ...		18	37	55	1,048	359	1,407	1,462	1,210	252	16	31	1	14	1	76	22	23	1,278		
				SARAN DISTRICT.																					
89. Chapra ...	1	45,901	.....	People in general drink river-water.	Ward No. I ...	...	...	...	35	...	35	35	35	...	...	...	...	...	...	...	...	...	35		
	2		.....	.....	Do. ,, II ...	3	2	5	17	1	18	23	23	...	...	...	3	...	...	...	...	2	18	Yes.	
	3		.....	.....	Do. ,, III ...	2	2	4	95	25	120	124	124	...	...	...	2	...	...	...	...	2	120		
	4		.....	.....	Do. ,, IV ...	1	1	2	20	3	23	25	25	...	...	...	1	...	...	...	...	...	23		
				Total ...		6	5	11	167	29	196	207	207	...	...	...	6	...	1	...	...	4	196		
90. Revelganj ...	1	9,765	.....	.....	Sajartola	...	...	...	12	...	12	12	12	...	...	...	...	...	...	...	...	...	12		
	2		.....	.....	Mathia	...	...	...	9	...	9	9	8	1	...	...	...	...	...	...	...	...	9		
	3		.....	.....	Ajabtola	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1		
	4		.....	.....	Sideshitola	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1		
	5		.....	.....	Repura	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	6		.....	.....	Sudua	...	...	...	81	31	112	112	106	6	...	...	...	...	...	4	...	...	108		
	7		.....	.....	Nawada	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	8		.....	.....	Ajmairganj ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
	9		.....	.....	Revelganj	...	...	...	10	2	12	12	12	...	...	...	...	...	...	1	...	...	11	Yes.	
	10		.....	.....	Maharajganj ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	11		.....	.....	Samastipur	...	...	...	15	7	22	22	22	...	...	...	...	...	...	1	...	...	21		
	12		.....	.....	Semaria	...	...	...	36	23	59	59	59	...	...	...	...	...	...	1	...	...	58		
	13		.....	.....	Bija Ray'stola ...	...	.	...	4	4	8	8	8	...	...	...	...	...	...	...	...	...	8		
	14		.....	.....	Palayan	...	...	...	4	3	7	7	7	...	...	...	...	...	...	...	...	...	7		
	15		.....	.....	Raghopur	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	16		.....	.....	Soriachhapra ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
				Total ...		...	...	...	190	70	260	260	253	7	...	...	...	...	...	7	...	...	553		
91. Svaran	1	15,756	.....	.....	Siban Town	3	...	3	155	2	157	160	160	...	...	7	...	3	...	42	...	...	107	Yes.	
				Total ...		3	...	3	155	2	157	160	160	...	...	7	...	3	...	43	...	...	107		
				District Total ...		9	5	14	512	101	613	627	620	7	...	7	6	3	1	50	...	4	556		
				CHAMPARAN DISTRICT.																					
92. Motihari ...	1	13,730	.....	About one-eighth of the population of the Municipality use the water of the *Man* or lake lying between Bazar Patti and Belbanawan for bathing and culinary purposes.	Barar Patti ...	1	...	1	25	...	25	26	26	...	...	7	...	...	...	...	2	1	16		
	2				Lohar Patti ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	1	...	5		
	3				Bissati Patti ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	...		
	4				Pakari Barar ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
	5				*Paithan Toli* ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
	6				Butchar Toli ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	1	...	5		
	7				Bania Patti ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	2	...	3		
	8				Amlagan Patti ...	...	..	...	7	...	7	7	7	...	...	1	...	...	...	...	2	...	4		
	9				Thakur Bari ...	...	...	...	17	1	18	18	17	1	...	...	...	...	...	...	3	...	15		
	10				Tellia Patti ...	...	1	1	15	...	15	16	15	1	...	...	1	...	...	...	6	...	9	Yes.	
	11				Tola Harnamgoola ...	1	1	1	16	2	18	19	16	3	...	1	...	...	...	...	1	1	16		
	12				Tola gutsbrai ...	...	...	...	14	...	14	14	14	...	...	...	...	...	...	...	2	...	12		
	13				Khoda Nagar ...	1	...	1	9	1	10	11	9	2	...	...	1	...	...	...	1	...	9		
	14				Mattria	...	...	...	7	1	8	8	7	1	...	...	...	...	...	...	1	...	7		
	15				Chhatowri	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	...	6		
	16				Tola Aomanrai ...	...	...	...	2	1	3	3	2	1	...	...	...	...	...	...	1	...	2		
	17				Maharaj ganj ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	...	1	...	10		
	18				Baibanwa	...	1	1	36	...	36	37	36	1	1	11	...	...	...	...	1	...	24		
	19				Agorwa	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	1	...	4		
				Total ...		2	3	5	198	6	204	209	199	10	1	20	...	2	...	...	26	2	158		

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of ward or mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.								Is permanent supply adequate to population.	Remarks of Inspecting Officer.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Government.		Municipal.				Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division—*contd.*				Champaran District—*concld.*																					
93. Bettiah ...	1	24,696	.....	There is a Chandarwati river and in the rainy season people use the water as it remains dry in remaining season.	Ujain Tola ...	2	...	2	20	...	20	22	22	...	...	2	...	...	...	...	...	2	18	Yes.	
	2				Lal Bazar ...	...	2	2	17	..	17	19	19	...	...	...	...	...	...	...	3	2	14		
	3				Chistian Tola ...	...	1	1	30	...	30	31	31	...	...	...	...	...	...	...	2	1	28		
	4				Purainudr ...	...	...	...	40	1	41	41	41	...	...	...	...	...	...	...	1	...	40		
	5				Mirza tola ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	...	...	1	6		
	6				Chhaurin ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5		
	7				Basant tola ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
	8				Jamadar tola ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	...	...	1	6		
	9				Hatare tola ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	10				Kali Bagh ...	...	1	1	22	...	22	23	23	...	...	...	...	...	...	1	1	1	21		
	11				Gaoj I ...	...	...	...	25	...	25	25	25	...	...	...	...	...	...	1	...	...	24		
	12				Gaoj II ...	...	...	...	50	...	50	50	50	...	...	...	...	...	...	3	...	...	47		
	13				Baswair ...	1	...	1	17	...	17	18	...	...	...	...	...	...	...	1	1	...	16		
	14				Turia Tola ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
	15				*Killa*	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	3	...	7		
				Total ...		5	4	9	255	1	256	265	265	...	...	2	...	...	...	...	15	...	239		
				District Total ...		7	7	14	453	17	460	474	464	10	1	22	...	2	...	...	41	11	397		
				Muzaffarpur District.																					
94. Muzaffarpur ..	I	45,617	.....	.....	Barhanpara ...	3	2	5	130	8	138	143	138	5	3	...	...	...	1	6	...	1	132	Yes.	
	II				Saraiaganj ...	...	2	2	123	7	130	132	120	12	...	...	...	...	2	8	...	...	122		
	III				Mohammadpore ...	...	1	1	237	8	245	246	216	30	...	...	...	...	...	8	...	1	237		
	IV				Kalliani	...	3	3	53	2	55	58	53	5	...	...	...	...	...	5	...	3	50		
	V				Chandware ...	...	...	...	73	3	76	76	66	10	...	...	...	...	...	6	...	...	70		
	VI				Kanhmli	3	7	10	73	1	74	84	76	8	1	2	...	...	5	7	...	4	65		
				Total ...		6	15	21	689	29	718	739	669	70	4	2	...	...	8	40	...	9	676		
95. Hajipur ...	I	21,398	.....	About ½ of the population use the water of the ripe Gandak which is outside the Municipality.	Chonk	...	...	...	29	108	137	137	135	2	..	...	...	...	...	5	1	...	131	Yes.	
	II				Arndrakilla ...	...	1	1	214	72	286	287	286	1	...	8	...	...	...	3	...	1	275		
	III				Dhanauli ...	...	3	3	129	53	182	185	185	...	...	8	...	1	...	16	...	2	158		
	IV				Jarvab	..	3	3	64	61	125	128	128	...	...	...	...	...	...	3	...	3	122		
				Total ...		...	7	7	436	294	730	737	734	3	..	16	...	1	...	27	1	6	686		
96. Lalganj ...	1	11,502	.....	.....	Parangunj ...	1	...	1	23	3	26	27	27	...	...	...	...	...	...	4	...	1	22	Yes	
	2				Khatri tola ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	3	...	...	9		
	3				Lahari Tola ...	...	...	...	3	3	6	6	6	...	...	...	...	...	...	3	...	...	2		
	4				Kasari Tola ...	...	...	...	4	1	5	5	5	...	...	...	...	...	...	1	..	...	4		
	5				Khurda	...	...	...	1	3	4	4	4	...	...	...	...	...	...	2	...	...	2		
	6				Maida Tola ...	1	...	1	8	...	8	9	9	...	...	...	...	1	...	3	...	...	5		
	7				Patwa Tola Salabpur	...	...	...	7	...	7	7	7	...	...	...	...	...	...	5	...	...	2		
	8				Salahpur	...	...	...	18	2	20	20	20	...	...	...	...	...	...	2	...	...	18		
	9				Chinnapur ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	5	...	...	6		
	10				Agarpur 11 ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	3	...	...	8		
	11				Do. 12 ...	1	...	1	7	3	10	11	11	...	...	...	...	...	...	4	...	...	6		
	12				Do. 13 ...	...	...	...	5	...	5	5	5	...	...	...	...	1	...	1	...	...	4		
	13				Do. 14 ...	1	...	1	6	...	6	7	7	...	...	...	...	...	...	5	...	1	1		
	14				Do. 15 ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	1	...	...	11		
	15				Do. 16 ...	...	...	...	17	...	17	17	17	...	...	...	...	...	...	1	...	...	16		
	16				Do. 17 ...	...	...	...	12	...	12	12	12	...	...	...	...	...	...	1	...	...	11		

	17				Pojehae	1	...	1	12	...	12	13	12	1	...	...	...	...	...	...	1	12		
	18				Rapuania	1	...	1	47	...	47	48	47	1	...	...	...	...	...	4	...	1	43		
	19				Sarai Singhia ...	...	...	...	10	...	10	10	10	...	...	...	...	...	...	...	...	...	10		
	20				Singhia Factory ...	1	...	1	2	...	2	3	3	...	...	...	...	...	...	...	1	2		
	21				Sihargunj ...	...	...	...	6	...	6	6	6	...	...	...	...	...	...	...	...	6		
	22				Chak Saley ...	...	...	...	8	...	8	8	8	...	...	...	...	...	...	...	...	8		
	23				Jehanabad ...	...	...	...	16	4	20	20	20	...	...	...	...	...	1	...	...	19		
	24				Ailanlahpur ...	...	...	...	28	...	28	28	28		...	...	...	...	...	...	...	28		
				Total ...		7	...	7	286	19	305	312	310	2	...	...	...	2	...	49	...	5	256		
	1				Bhabalipur ...	...	...	...	28	...	28	28	25	3	...	3	...	...	...	9	...	...	16		
	2				Sitamarhi ...	...	1	6	54	...	54	60	51	9	...	..	...	...	...	18	...	6	36		
97. Sitamarhi ...	3	9,538	.....	.....	Coat Bazar ...	...	...	...	30	...	30	30	27	3	...	...	...	...	...	9	...	...	21	Yes.	
	4				Murhachak ...	...	...	...	4	...	4	4	2	2	...	...	...	...	...	1	...	...	3		
	5				Mahisoni ...	...	...	...	8	...	8	8	7	1	...	...	...	...	...	1	...	...	7		
				Total ...		...	6	6	124	...	124	130	112	18	...	3	...	...	...	38	...	6	83		
				District Total ...		13	28	41	1,535	342	1,877	1,918	1,825	93	4	21	...	3	8	154	1	26	1,701		
				DARBHANGA DISTRICT.																					
	Ward I ... 15 Mahallas		.....	Alufgunj	Bella Khas																				
					Bella Dulla																				
				Rohelaganj	Bella Shankar																				
					Naya garhi																				
				Kadrabad	Fatehgunj																				
					Sunderpur	15	5	20	59	3	61	81	57	24	...	...	...	...	...	2	...	20	59		
				Beshunpur Tag = 4 mahallas.	Kaligunj																				
					Sonhan																				
					Mahespatti																				
					Babhungunj																				
					Alinagar=11 Mahallas																				
	Ward II ... 7 Mahallas		.....	Moulviganj	Alafgunj																				
				Rosalaganj																					
				Sahebgunj																					
				Misriganj	Rohilagunj (first portion=2 Mahallas.	1	2	3	26	...	26	...	29	22	7	...	...	...	...	1	...	3	25		
				Banglagarh = 5 Mahallas.																					
	Ward III 13 Mahallas		.....	Shamshergunj ...	Raj Kumar Singh ...																				
				Ram Chouk ...																					
				Manour Chauk ...	Saifulgunj																				
				Munshigurawar Singh.	Kathalfarse																				
					Lachmisagar	13	6	19	71	8	79	98	25	73	...	...	...	...	...	2	...	19	77		
				Hussain chak	Kutubgunj																				
				Subhankarpur = 6 Mahallas.	Shibganj																				
					Warisnagar=7 Mahallas																				
	Ward IV 12 Mahallas		.....	Soudagar	Mirzapur																				
				Katanpatti	Monharan Lal ...																				
				Purani Ram Chak ...	Hanumanganj ...																				
98. Darbhanga ...				Kafkibazar ...	Lal Bag	13	1	14	51	3	54	68	52	16	...	...	...	...	...	5	...	14	49	Yes.	
				Moulvi Sherfuddin ..	Musharafbazar ...																				
				Kabirabad = 6 Mahallas.	Bajantgunj = 6 Mahallas.																				
	Ward V ... 15 Mahallas		.....	Bazitpur	Shah Supan																				
					Bhawan Das																				
				Mahdauli	Furki Bazar																				
				Killa	Full Bazar																				
					Madarpur																				
					Magalpur	7	2	9	60	9	69	78	68	10	...	2	...	...	...	11	...	9	56		
		66,244			Kalmanchak																				
				Savapati = 4 Mahallas.	Bhaliari Serai ...																				
					Ganga Sagar																				
					Donar																				
					Missar Toli = 11 Mahallas.																				
	Ward VI 18 Mahallas		.....	Fakirakhan Bazar ...	Rahim Khan																				
				Maiza Hayat beg ...	Rohimgunj																				
				Chak Rahmat ...	Muradpur																				
				Jamalpura	Maulagunj																				
				Urdu	Beta	6	3	9	44	10	54	63	39	24	...	...	...	...	...	3	...	9	5		
				Sher Mahamad ...	Mahespatti																				
					Faizulla Khan ...																				
				Nurjan Chak ...	Kazipura																				
					Raj Toli																				
					Ballabpatti																				

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of ward or mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population.	Remarks of Inspecting Officer.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total Tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, etc.	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patna Division—*concld.*				Darbhanga District —*concld.*																					
99. Darbhanga—(*concld.*)	Ward VII 16 Mahallas		.....	.....	Harimganj ... ... Abdullaganj ... ... Damdama ... ... Imambari ... ... Bakerganj ... ... Maharajganj ... ... Serai Saiekhan ... ... Saidnagar ... ... Balbhadarpur ... ... Ismailgunj ... ... Behamarganj ... ... Jianganj ... ... Lachmipur ... ... Panda Serai ... ... Khaja Serai ... ... Laheria Serai	16	3	19	82	3	85	104	91	13	4	7	1	...	...	6	...	14	72	Yes.	
					Total ...	71	22	93	393	35	428	521	354	167	4	9	1	...	...	30	...	88	389		
100. Madhubani ...	1	12,900	...	.....	Laharagunge ...	2	...	2	14	...	14	16	14	2	...	...	...	...	...	6	...	2	8	Yes.	
	2		...		Naibazar	5	1	6	16	2	18	24	21	3	...	...	...	...	...	2	...	6	16		
	3		...		Safia Maharajganj ...	2	3	5	23	...	23	28	25	3	...	...	...	...	...	3	...	5	20		
	4		...		Swatgunj	8	3	11	45	4	49	60	59	1	...	...	...	2	...	17	...	9	92		
	5		...		Bhawara	8	3	11	44	...	44	55	52	3	...	...	...	...	...	6	...	11	38		
					Total ...	25	10	35	142	6	148	183	171	12	...	...	...	2	...	34	..	33	114		
101. Rosera ...	1	10,245	...	About one-fourth of the whole population of the municipality use the water of the river Gandak which flows through.	Panjiartola	..	5	5	9	3	12	17	10	7	...	...	...	...	...	...	...	5	12	Yes.	
	2		...		Naiktola	...	...	...	10	...	10	10	7	3	...	...	...	...	...	...	...	...	10		
	3		...		Panchopur	...	...	...	6	1	7	7	2	5	...	...	...	...	...	...	...	...	7		
	4		...		Purnu Thakur ...	...	4	4	17	...	17	21	11	10	..	...	...	...	...	2	...	4	15		
	5		...		Dhab	...	2	2	6	...	6	8	4	4	...	...	...	...	...	...	...	2	6		
	6		...		Dabgartoli ...	...	...	...	8	...	8	8	6	2	...	...	...	...	...	1	...	...	7		
	7		...		Kalibadi ...	...	...	...	7	1	8	8	6	2	...	...	...	...	...	2	...	...	6		
	8		...		Mahadeva Matt ...	1	...	1	12	...	12	13	10	3	...	...	...	...	...	2	...	1	10		
	9		...		Durga Asthan ...	...	1	1	9	4	13	14	10	4	...	...	...	...	...	1	...	1	12		
	10		...		Katharbari	...	1	1	9	4	13	14	1	4	...	...	...	...	...	6	...	1	7		
	11		...		Narhera	...	1	1	11	...	11	12	9	3	...	...	...	...	...	1	...	1	10		
	12		...		Lachmipur	...	1	1	6	..	6	7	7	...	...	...	...	...	...	...	...	1	6		
	13		...		Damodarpur	...	...	...	6	1	7	7	5	2	...	...	...	...	...	...	...	...	7		
					Total ...	1	15	16	116	14	130	146	97	49	...	...	...	...	...	15	...	16	115		
102. Samastipur ...	1	9,101	...	About one-third of the whole population use the water of the river Gandak which flows along the north side of the Municipality.	Chakadal	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	Yes.	
	2		...		Bahadurpur	...	...	...	7	...	7	7	7	...	...	...	...	...	...	...	...	...	7		
	3		...		Samastipur	...	...	...	14	3	17	17	15	2	...	...	...	...	...	...	2	...	15		
	4		...		Magardahi	...	...	...	35	2	37	37	35	2	...	3	...	...	...	...	3	...	31		
	5		...		Kasipur	...	1	1	10	...	10	11	10	1	...	2	...	...	...	...	1	1	7		
	6		...		Bangara	...	...	...	3	1	4	4	3	1	...	...	...	...	...	...	...	...	4		
	7		...		Dharampur	..	...	...	7	3	10	10	7	3	...	...	...	...	...	...	2	...	8		
					Total ...	...	1	1	77	9	86	87	78	9	...	5	...	...	.	...	8	1	73		
					District Total ...	97	48	145	728	64	792	937	700	237	4	14	1	2	...	79	8	138	691		

Bhagalpur Division.

103. Monghyr...	AI	...	.....	Fort	Fort	...	4	4	62	3	65	72	67	5	4	...	...	...	...	6	...	...	62		
				Lalderwaza	Lalderwaza, etc. ...	...	...	...	3	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...		
	AII	...	.....	Belan Bazar... ...	Belan Bazar, etc. ...	...	1	1	102	63	165	166	154	12	...	...	...	...	...	2	...	1	163	Yes.	
	BI	...	.....	Bari Bazar	Bari Bazar, etc. ...	...	...	...	105	65	170	170	154	16	...	...	...	...	...	6	...	...	164		
	BII	...	.....	Serwan Bazar ...	Serwan Bazar, etc....	...	...	...	110	85	195	195	179	16	...	...	...	...	...	9	2	...	184		
	C	...	.....	.....	Madhopur, etc. ...	...	...	...	160	20	180	180	170	10	...	...	...	...	...	4	1	...	175		
	DI	...	.....	.....	Purab serai, etc. ...	...	1	1	94	47	141	142	127	15	...	...	...	...	...	4	2	1	135	No ...	More supply required.
	DII	...	.....	.....	Betwari Bazar, etc.	...	...	...	120	63	183	183	162	21	...	...	...	...	...	...	...	...	183		
	E	...	.....	.....	Puraniganj, etc. ...	...	...	...	103	60	163	163	150	13	...	...	...	...	...	2	1	...	160	Yes.	
	F	...	.....	Kasimbazar	Kasimbazar ...	...	...	..	90	30	120	120	111	9	...	...	...	...	...	1	1	...	118		
104. Jamalpur	1	1,011	.....	.....	Moongrowra ...	...	...	...	64	...	64	64	60	4	...	...	...	...	...	2	...	...	62		
	2	376	.....	.....	Secunderpur ...	...	...	...	10	...	10	10	8	2	...	...	...	...	...	...	...	...	10		
	3	1,884	.....	.....	Nayagawn	...	...	...	36	...	36	36	36	...	...	...	...	...	...	2	...	...	34		
	4	1,109	.....	.....	Bara Durriapur ...	...	1	1	60	1	61	62	60	2	...	...	...	...	...	...	...	...	61	Yes ...	Two Municipal wells will be sunk, one in Jamalpur Deb and one in Chota Keshebpur.
	5	112	.....	.....	Daulutpur	...	...	...	25	...	25	25	24	1	...	...	...	...	...	...	...	...	25		
	6	1,008	.....	.....	Rampur	...	...	...	20	...	20	20	20	...	...	...	...	...	...	1	...	...	19		
	7	423	.....	.....	Chota Durruapur ...	...	...	...	30	...	30	30	28	2	...	...	...	...	...	...	...	...	30		
	8	715	.....	.....	Jamalpur Deb ...	...	...	...	32	...	32	32	30	2	...	...	...	...	...	...	...	...	32	No.	
	9	1,882	.....	.....	Bazar	...	2	2	56	...	56	58	58	...	...	...	...	...	...	2	...	1	54		
	10	707	.....	.....	Khalasitola	...	...	...	30	...	30	30	30	...	...	...	...	...	...	1	...	...	29		
	11	446	.....	.....	Bara Keshabpur ...	...	...	...	50	...	50	50	45	5	...	...	...	...	...	2	...	...	48	Yes.	
	12	1,289	.....	.....	Maharpur	...	...	...	55	...	55	55	50	5	...	...	...	...	...	...	...	...	54		
	13	735	.....	.....	Nakinagar	...	...	...	40	...	40	40	40	...	...	...	...	...	...	1	...	...	39		
	14	1,974	.....	.....	Chota Keshebpur ...	...	...	...	65	2	67	67	60	7	...	...	...	...	...	2	...	...	69	No.	
	15	749	.....	.....	Bhelvo Jahangira ...	...	...	...	6	1	7	7	7	...	...	...	...	...	...	...	...	...	7		
	16	1,891	.....	.....	European quarter ...	2	...	2	65	...	65	67	67	...	...	...	...	...	...	21	...	2	44	Yes.	
	17	3,772	.....	.....	Faridpur, Nima, Phulka, Gobindpur and Lachmanpur.	...	...	..	10	...	10	10	10	...	...	...	...	...	...	...	...	...	10		
105. Bhagalpur	I	75,764	Part of Ward I	.....	Part of Ward I ...	...	...	...	46	...	46	46	...	46	...	...	...	...	...	...	...	...	46		
	II		,, II																						
	III		,, III																						
	IV		,, IV	.....		...	...	Water-supplied by Water-works to reserve tank and delivered in pipes to hydrants												...	...	...	...	Yes.	
	V		,, V																						
	VI		,, VI																						
106. Colgong ...	I	5,360	.....	Choudhri tola ...	Choudhri tola ...	...	...	...	20	45	65	65	51	14	...	...	...	...	...	...	...	...	65		
	II			Bazar ...	Bazar ...	...	...	...	41	9	50	50	45	5	...	...	...	...	...	..	1	...	19		
	III			Kazzi tola ...	Kazzi tola ...	...	...	...	11	5	16	16	13	3	...	...	...	...	...	...	...	...	16		
	IV			Nadia tola ...	Nadia tola ...	...	...	...	51	21	72	72	5	67	...	...	...	...	...	...	3	...	69		
	V			Sikalgor tola ...	Sikalgor tola ...	...	...	...	26	26	52	52	41	11	...	...	...	...	...	...	...	...	52	Yes.	
	VI			Paithanpura ...	Paithanpura ...	...	...	...	13	6	19	19	18	1	...	...	...	...	...	...	...	...	19		
	VII			Pirzadapur ...	Pirzadapur ...	...	...	...	17	2	19	19	19	...	...	...	...	...	...	...	...	..	19		
	VIII			Kazipura ...	Kazipura ...	...	...	...	24	4	28	28	26	2	...	...	...	...	...	...	...	...	28		
	IX			Purab tola ...	Purab tola ...	...	...	...	7	...	7	7	5	2	...	...	...	...	...	...	...	...	7		
					Bhatta ...	...	3	3	4	...	4	7	4	3	...	...	...	...	...	...	...	3	4		
					Khazanchi Hât	...	...	...	7	...	7	7	7	...	...	D. Bd.	...	...	...	3	...	...	4		
					Line Bazar ...	...	...	...	4	...	4	4	4	...	...	1	...	...	...	1	...	...	2		
107. Purnea ...	I	14,00	.....	.....	Madhapora ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		
					Bagicha Hât ...	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3		
					Line Bazar, including Government School, etc.	...	...	...	4	...	4	4	4	...	...	3	...	...	...	1	...	...	...		
	II	...	.....	.....	Madhubani, including Civil Court.	...	7	7	20	1	21	28	21	7	1	2	...	3	...	7	...	3	12		
	...	...	.....	.....	Alumganj ...	...	...	...	4	...	4	4	4	4	...	...	...	...	...	1	1	...	2	Yes.	
					Tat Mahal ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Jafribagh ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1		
					Nazinabagh ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
					Nozurganj ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		
	III	...	.....	.....	Khoskibagh ...	...	...	...	2	...	2	2	2	...	...	D. Bd. 1	...	...	...	...	...	..	1		
					Chandi Chauk ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		
					Ram bagh ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1		
					Kamlapur ...	...	1	1	2	...	2	3	2	1	...	...	...	...	...	1	...	1	1		
					Alumganj ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
					Smith Bazar ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
	IV	...	.....	.....	Mohudipur ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2		
					Pirmiaki Deori ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
					Chandni Chauk ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	1	...	...	...		
					Nozerganj ...	...	...	...	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1		

APPENDIX H—*continued.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla: Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Sources and character of unfiltered water-supply: Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Ownership or control: Government. Tanks.	Government. Wells.	Municipal. Tanks set apart for drinking.	Municipal. Tanks set apart for bathing.	Municipal. Tanks set apart for washing clothes, &c.	Municipal. Wells set apart for drinking.	Municipal. Other wells.	Private. Tanks.	Private. Wells.	Is permanent supply adequate to population?	Remarks of Inspecting Officer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
BHAGALPUR DIVISION—*concld.*																									
108. Kishanganj	...	7,689	.....	In part	In part	1	1	2	118	...	118	120	120	...	...	3	...	...	...	...	16	2	99	Yes.	
109. Katihar ...	...	9,072	.....	.....	.....	...	1	1	70	...	70	71	...	...	...	1 D. Bd.	...	...	...	...	...	1	69		
110. Darjeeling	1 to 9	16,928	Senchal ...	.....	.....	...	...	Water supplied by Water-works main to Reserve tank and delivered in pipes to hydrants.													...	...	...	Yes.	
111. Kurseong	...	4,469	Municipal Reservoir.	.....	.....	15 springs.	...	15 springings.	...	...	...	15 springs	...	...	...	...	1 Reservoir containing 3 tanks.	1 Stand pipe	1 Stand pipe.	...	...	...	...	...	Adequate during the whole year, except April, May and part of June.
112. Deoghur ...	I II III IV	7,019	.....	Ward I	Ward I ... ,, II ... ,, III ... ,, IV ...	...	...	...	120	5	125	125	125	...	...	...	...	...	...	...	3	...	122	Yes.	
						...	2	2	53	...	53	55	55	...	...	...	...	...	...	...	...	2	53		
						...	1	1	47	...	47	48	48	...	...	4	...	...	...	...	...	1	43		
						1	3	4	26	...	26	30	30	...	...	3	...	...	...	3	...	4	20		
113. Sahebganj	1	2,072	.....	Coolipara	Coolipora	...	...	...	13	...	13	13	13	...	...	...	...	...	...	6	...	...	7		
	2	574	.....	Tantipara	Tantipora	...	...	...	3	...	3	3	3	...	...	...	...	...	...	2	...	...	1		
	3	798	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	4	798	.....	Tikruganj Road ...	Tikruganj Road ...	...	...	...	16	...	16	16	16	...	...	...	...	...	...	...	...	...	...		
	5	173	.....	Tank Street	Tank Street ...	...	1	1	6	...	6	7	7	...	...	...	...	...	1	...	...	...	16		
	6	...	.....	Railway premises ...	Railway premises ...	...	...	...	17	...	17	17	17	...	...	...	...	...	...	...	...	...	6		
	7	197	.....	Mojahar tola ...	Majahartola ...	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	1	...	17		
	8	...	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3		
	9	125	.....	Ghat Road ...	Ghat Road	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	10	...	.....	Station Road ...	Station Road ...	...	...	...	11	...	11	11	11	...	...	...	...	...	...	3	...	...	8		
	11	213	.....	New road ...	New road ...	1	...	1	23	2	25	26	24	(2	...	...	...	...	...	1	2	1	22		
	12	116	.....	Telegraph Road ...	Telegraph Road ...	...	...	...	5	...	5	5	5	...	...	1	...	...	...	...	...	...	4		
	13	...	.....	.....	.....	...	...	...	17	...	17	17	17	...	...	2	...	...	...	...	...	...	15		
	14	253	.....	Riverside	Riverside ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Yes.	
	15	...	.....	... ...	.....	...	...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	...		
	16	...	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	2		
	17	563	.....	Level-crossing road	Level-crossing road	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	18	22	.....	Market	Market	...	...	...	17	...	17	17	17	...	...	...	...	...	...	...	...	...	...		
	19	559	.....	Dosadpara	Dosadpara	...	...	...	3	...	3	3	3	...	...	...	...	...	...	2	...	...	15		
	20	535	.....	Guli Bhatta ...	Guli Bhatta	...	...	...	3	...	3	3	3	...	...	...	...	...	...	2	...	...	1		
	21	...	.....	.....	.....	...	...	...	4	...	4	4	4	...	...	...	...	...	...	3	...	...	...		
	22	...	.....	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...		
	23	1,213	.....	Old Sahebganj ...	Old Sahebganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	24	...	.....	Chamartali ...	Chamartoli	...	...	...	4	...	4	4	4	...	...	...	...	...	...	...	...	...	...		
			.....			...	...	...	2	...	2	2	2	...	...	...	...	...	...	2	...	...	2		
			.....																	2					
114. Dumka ...	4	5,326	.....	.....	.....	2	5	7	200	200	400	407	Tanks 2 Wells 400	Tanks 5	1	...	...	...	...	...	...	6	400	Yes.	

Orissa Division.

115. Cuttack ...	I	...	.....	.....	Ward No. I ...	50	3	53	808	10	818	871	862	9	1	1	...	...	...	28	...	52	789	Yes.
	II	...	.....	.....	,, II ...	19	1	20	708	6	714	734	728	6	2	3	...	...	...	21	...	18	690	,,
	III	...	.....	.....	,, III ...	13	1	14	464	11	475	489	484	5	1	2	...	...	...	11	...	13	462	,,
	IV	...	.....	.....	,, IV ...	23	1	24	489	3	492	516	508	8	1	1	...	...	...	12	...	23	479	,,
	V	...	.....	.....	,, V ...	48	3	51	597	5	602	653	643	10	1	1	...	...	...	17	...	50	584	,,
	VI	...	.....	.....	,, VI ...	24	2	26	442	3	445	471	466	5	...	...	...	3	...	15	...	23	430	,,
	VII	...	.....	.....	,, VII ...	32	3	35	531	8	539	574	565	9	...	3	...	...	...	16	...	35	520	,,
	VIII	...	.....	.....	,, VIII ...	98	7	105	721	10	731	836	829	7	...	...	...	...	...	18	...	105	713	,,
	IX	...	.....	.....	,, IX ...	45	2	47	569	7	576	623	617	6	1	3	...	...	...	22	...	46	551	,,
	Total ...	46,555			Total ...	352	23	375	5,329	63	5,392	5,767	5,702	65	7	14	...	3	...	160	...	365	5,218	
116. Jajpur ...	Circle I ...	...	.....	Supplied from river and canal.	Circle No. I ..	...	7	7	972	21	993	1,000	993	...	...	14	...	...	2	27	...	5	952	Yes.
	,, II ...	...	.....	.....	,, II ...	...	8	8	530	7	537	545	537	...	...	...	...	...	...	4	...	8	533	,,
	Total ...	12,109			Total ...	...	15	15	1,502	28	1,530	1,545	1,530	...	...	14	...	...	2	31	...	13	1,485	
117. Kendrapara	I	...	.....	Ichapur ...	.....	7	8	15	321	25	346	361	346	15	...	2	...	...	...	6	...	15	338	Yes.
	II	...	.....	Balgandi ...	.....	25	20	45	391	13	404	449	423	26	...	12	...	2	...	20	...	43	372	,,
	III	...	.....	Kakut ...	.....	3	20	23	404	11	415	453	418	20	...	2	...	...		8	...	23	405	,,
	Total ...	15,245			Total ...	35	48	83	1,116	49	1,165	1,248	1,187	61	...	16	...	2	...	34	...	81	1,115	
118. Balasore ...	I	...	.....	Portion of A Ward	A Ward	8	...	8	1	...	1	9	9	...	...	...	1	...	...	1	...	7	...	No.
	II	...	.....	.....	B ,, ...	6	...	6	2	...	2	8	8	...	...	...	2	...	...	2	...	5	2	
	III	...	.....	.....	C ,, ...	4	...	4	1	...	1	5	5	...	...	1	1	...	...	1	...	3	...	
	IV	...	.....	.....	D ,, ...	8	...	8	3	...	3	11	11	...	...	2	...	...	...	3	...	7	2	
	V	...	.....	.....	E ,, ...	5	...	5	3	...	3	8	6	2	...	...	1	...	...	1	...	4	2	
	VI	...	.....	.....	F ,, ...	9	...	9	5	...	5	14	14	...	...	...	...	...	...	5	...	9	1	
	Total ...	20,965	.....	.....	Total ...	40	...	40	15	...	15	55	53	2	...	3	5	...	...	13	...	35	7	
119. Puri ...	No. I	...	.....	.....	Bali Sahi Kalika ...	15	4	19	120	3	123	142	139	3	...	1	...	...	...	...	13	19	109	
					Duni Sahi Mati ...	4	1	5	20	2	22	27	25	2	...	2	...	...	...	...	5	5	15	
					Mandapa Sahe ...	8	...	8	10	...	10	18	15	3	...	...	...	...	...	...	7	8	3	
	,, II	...	.....	.....	Hara Chandi Sahi.	60	...	60	45	...	45	105	103	2	...	...	...	...	47	...	14	13	31	
					Gourbad Sahi ...																			
					Basali Sahi ...	14	...	14	24	...	24	38	36	2	...	...	...	...	12	...	3	2	21	
	,, III	...	.....	.....	Markand Sahi	54	...	54	105	...	105	159	155	4	...	...	...	...	47	...	8	7	97	
					Chudang Sahi ...	5	1	6	49	...	49	55	55	...	...	...	...	...	1	...	1	5	48	
	,, IV	...	...	.....	Kundhaibent Sahi	49	7	56	177	...	177	233	218	15	13	3	...	...	3	...	22	40	152	
					Dolmandap Sahi ...	8	1	9	64	...	64	73	66	7	...	11	...	...	2	...	7	7	46	
	,, V(A)	...	.....	.....	Dandimal and Dallapasa Sahi.	15	5	20	276	...	276	296	295	1	...	1	...	1	...	...	12	20	263	
	,, V(B)	...	.....	.....	Kumarpara, etc. ...	28	1	29	96	1	97	126	112	14	2	3	...	2	...	...	9	25	85	
	Total ...	30,857			Total ...	260	20	280	986	6	992	1,272	1,219	53	15	21	...	3	112	...	101	151	870	
120. Sambalpur	...	...	.....	.....	Ward No. 1 ...	...	1	1	27		28	29	21	8	...	...	...	...	1	2	...	...	26	Yes.
					,, 2 ...	2	3	5	11		14	19	12	7	...	...	1	...	4	2	...	...	12	,,
					,, 3 ...	...	...	...	5	...	5	5	5	...	...	...	...	...	...	...	...	...	5	,,
					,, 4 ...	...	...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1	,,
				All the wards receive their supply from the Mahanadi, except 8, 9 and 11.	,, 5 ...	1	...	1	4	...	4	5	5	...	...	...	...	1	...	...	...	...	4	,,
					,, 6 ...	3	...	3	5	...	5	8	6	2	...	...	1	2	...	...	...	...	5	,,
					,, 7 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,
					,, 8 ...	2	2	4	4	...	4	8	5	3	...	...	2	2	...	...	...	...	4	,,
					,, 9 ...	1	1	2	...	...	...	2	2	...	...	...	1	1	...	...	...	...	...	,,
					,, 10 ...		2	2	6	...	6	15	13	2	...	...	1	8	...	1	...	...	5	,,
					,, 11 ...	71	1	2	7	...	7	9	7	2	...	...	1	1	...	2	...	...	5	,,
	Total ...	14,003			Total ...	17	10	27	70	4	74	101	77	24	...	...	7	15	5	7	...	...	67	
	Divisional Total ...	139,734			Divisional Total ...	704	116	820	9,618	150	9,168	9,988	9,768	205	22	68	12	23	119	245	101	645	8,762	

APPENDIX H—*concluded.*

Name of Municipality.	Serial number of ward or mahalla.	Population by last census.	Name of Ward or Mahalla: Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Sources and character of unfiltered water-supply: Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent.	Ownership or control: Government. Tanks.	Government. Wells.	Municipal. Tanks set apart for drinking.	Municipal. Tanks set apart for bathing.	Municipal. Tanks set apart for washing clothes, etc.	Municipal. Wells set apart for drinking.	Municipal. Other wells.	Private. Tanks.	Private. Wells.	Is permanent supply adequate to population?	Remarks of Inspecting Officer.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Chota Nagpur Division.																									
121. Hazaribagh	.....	15,992	.....	.....	Ward No. I ...	...	5	5	89	8	97	102	94	8	4	24	...	...	...	7	...	1	66	Yes.	
					,, II ...	...	2	2	35	...	35	37	35	2	...	...	...	...	...	2	...	2	33	,,	
					,, III ...	2	6	8	80	8	88	96	85	11	1	9	2	1	1	1	...	3	78	,,	
					,, IV ...	...	...	...	55	...	55	55	55	...	...	...	...	...	...	2	...	...	53	,,	
					,, V ...	3	1	4	43	6	49	53	45	8	...	...	...	...	...	7	...	3	42	,,	
					Total ...	5	14	19	302	22	324	343	314	29	5	33	2	1	2	19	...	9	272		
122. Chatra ...	...	10,599	.....	.....	Ward No. I ...	...	1	1	43	20	63	64	62	2	...	...	...	...	...	6	...	1	57	Yes.	
					,, II ...	...	1	1	61	90	151	152	123	29	...	...	...	1	...	7	...	...	144		
					,, III ...	...	1	1	31	17	48	49	30	19	...	...	...	...	...	2	...	1	46		
					,, IV ...	...	1	1	20	6	26	27	17	10	...	...	...	1	...	...	...	...	26		
						...	4	4	155	133	288	292	232	60	...	...	...	2	...	15	...	2	273		
123. Giridih ...	.....	9,433	.....	.....	.....	...	8	8	78	6	84	92	92	...	1	4	...	...	...	4	...	7	76		
124. Ranchi ...	I	23,810	.....	Ward No. I ...	.....	...	13	13	33	...	33	46	36	10	2	3	...	3	...		...	8	26	Yes.	
	II	...	.....	,, II ...	.....	...	2	2	25	...	25	27	24	3	...	...	...	2	...	6	...	...	19		
	III	...	.....	,, III ...	.....	...	2	2	36	...	36	38	31	7	...	...	...	...	1	7	...	1	33		
	IV	...	.....	,, IV ...	.....	...	9	9	30	...	30	39	35	4	1	...	...	1	...	6	...	7	30		
					Total ...	...	26	26	124	...	124	150	126	24	3	3	...	6	1	27	...	16	108		
125. Lordaga	1	6,123	.....	.....	Powerganj	...	...	...	10	13	23	23	16	7	...	...	...	...	...	1	...	...	22		
					Amlatoli	1	...	1	12	12	24	25	21	4	...	...	1	...	...	...	...	...	24		
					Kasaitoli	...	1	1	6	4	10	11	6	5	...	...	...	...	...	...	...	1	10		
					Thanatoli	...	...	...	16	9	25	25	20	5	...	...	...	...	...	...	...	...	25		
					Ghatli	...	...	...	40	15	55	55	49	6	...	...	...	...	...	...	...	...	55		
					Gola	1	2	3	10	7	17	20	15	5	...	...	...	...	1	...	...	2	17		
					Koiritoli	...	...	...	50	25	75	75	50	25	...	...	...	...	...	...	...	...	75		
					Barwatoli and Padrihata.	...	...	...	25	15	40	40	30	10	...	...	...	...	...	1	...	...	39		
					Total ...	2	3	5	169	100	269	274	207	67	...	...	1	...	1	2	...	3	267		
126. Palamau	1	4,891	Daltonganj whole	.....	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Yes.	
	2	...	Kuru partly ...	Taure partly ...	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	,,	
	3	...	.....	Nawatoli partly ...	Nawatoli partly ...	...	...	...	21	...	21	21	16	5	...	2	...	...	...	1	...	...	18	,,	
	4	...	.....	.....	Ahadganj whole ...	...	...	...	7	...	7	7	4	3	...	4	...	...	...	...	...	...	3	,,	
	5	...	.....	.....	Kerma whole ...	...	...	...	4	...	4	4	3	1	...	...	...	...	...	...	...	...	4	,,	
					Total ...	...	...	...	32	...	32	32	23	9	...	6	...	...	...	1	...	...	25		
127. Purulia ...	I to IV	17,291	.....	.....	.....		363	6913	399	15	414	493	910		47	13	2	3	4	9	...	70	391		
128. Jhalda ...	I	4,879	.....	.....	.....	6	12	18	54	6	60	78	73	5	...	1	...	...	...	5	...	18	54		
129. Raghunathpur.	I to IV	4,172	.....	.....	.....	9	43	52	5	83	88	140	106	34	...	2	...	...	...	...	3	52	83		

130. Chaibassa	1	8,653	.....	.....	Amlatoli		1	3	4	16	4	20	24	20	4	2	3	...	...	...	1	...	2	16							
	2		.....	.....	Sadar Bazar ...	...		...	...	11	2	13	13	11	2	...	...	...	...	...	2	...	...	11							
	3		.....	.....	Charin ,, ...	...		...	...	1	...	1	1	1	...	...	...	...	...	...	...	...	...	1							
	4		.....	.....	Chak ,, ...	...		...	...	1	1	2	2	1	1	...	...	...	...	...	1	...	...	1							
	5		.....	.....	Shyam ,, ...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...							
	6		.....	.....	Choudri ,, ...	...		...	...	2	...	...	2	2	2	...	...	...	...	...	...	...	...	...							
	7		.....	.....	Kotwali ,, ...	...		...	...	2	...	2	2	2	2	...	...	...	...	...	...	...	...	2							
	8		.....	.....	Kani ,, ...	...		...	...	...	...	2	2	2	2	...	...	...	...	...	...	...	...	2							
	9		.....	.....	Madhu ,, ...	...		...	...	...	1	1	1	...	...	1	...	...	...	...	...	...	...	1							
	10		.....	.....	Bara Nimdih ...	...		1	1	8	...	8	9	8	1	1	...	...	...	...	1	...	...	7							
	11		.....	.....	Chota ,, ...	...		...	...	17	2	19	19	17	2	...	3	...	...	...	1	...	...	15							
	12		.....	.....	Kolmiadih ...	...		...	...	3	...	3	3	3	...	...	...	...	...	...	...	...	...	3							
	13		.....	.....	European quarters	...		1	1	2	...	2	2	2	...	...	...	...	...	...	...	...	...	1							
	14		.....	Barabazar	Barribazar	...		2	2	11	...	11	12	11	1	...	4	...	...	...	1	...	1	7							
	15		.....	.....	Barkandaitoli ...	...		...	...	4	...	4	6	6	...	1	...	...	...	...	...	...	1	3							
	16		.....	.....	Bandhtoli	...		2	2	2	...	2	2	2	...	...	...	...	...	...	1	...	...	1							
	17		.....	.....	Moritoli	...		...	...	1	...	1	3	3	...	1	...	...	...	...	1	...	1	...							
	18		.....	Palhatoo	.....	...		...	...	2	...	2	2	2	...	...	...	...	...	...	...	...	...	2							
					Total ...		1	9	10	83	10	93	103	91	12	5	10	...	...	...	10	...	5	73							
					DIVISIONAL TOTAL		62	159	227	1,401	375	1,776	1,997	1,597	400	15	72	5	12	8	92	3	182	1,622							

B. S. Press—24-10-1907—2072—2545—T. E. J.

Circular No. 5M.

COPY forwarded to all Commissioners of Divisions (except the Presidency, Patna and Chota Nagpur Divisions), for information. Attention is invited to paragraphs 19, 40 and 41 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 148M.

COPY forwarded to the Commissioner of the Presidency Division, for information. His attention is invited to paragraphs 5, 19, 25, 40 and 41 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 149M.

COPY forwarded to the Commissioner of the Patna Division, for information. His attention is invited to paragraphs 5, 19, 40 and 46 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct.

No. 150M.

COPY forwarded to the Commissioner of the Chota Nagpur Division for information. His attention is invited to paragraphs 5, 19, 40 and 41 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct.

Circular No. 6M.

COPY, with copies of the above endorsements, forwarded to all District Officers (except of Angul) for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers aud Municipal Commissioners.

No. 151M.

COPY forwarded to the District Officer of Angul and Khondmals, for information.

Circular No. 7M.

COPY forwarded to all Departments of this Government, for information.

No. 152M.

COPY forwarded to the Accountant-General, Bengal, for information.

No. 153M.

COPY forwarded to Director of Public Instruction, Bengal, for information.

No. 154M.

COPY forwarded to the Inspector-General of Civil Hospitals, Bengal, for information.

No. 155M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 156M.

COPY forwarded to the Secretary, Sanitary Board, Bengal, for information.

No. 157M.

COPY forwarded to the Inspector General of Police for information.

By order of the Lieutenant-Governor of Bengal,

J. C. K. PETERSON,

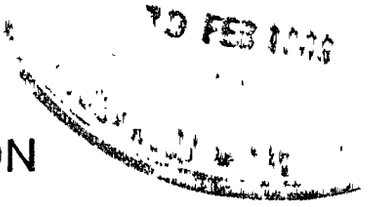
Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 23rd January 1908.

B. S. Press—24-10-1907—2072—2545—T. E. J.

MUNICIPAL DEPARTMENT.

MUNICIPAL.



RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1907-1908.

Calcutta:
THE BENGAL SECRETARIAT BOOK DEPÔT.
1908.

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MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 1748M.

CALCUTTA, THE 14TH NOVEMBER 1908.

FROM C. E. A. W. OLDHAM, ESQ., I.C.S.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to forward the accompanying Resolution recorded by the Lieutenant-Governor on the working of the Municipalities in Bengal during the year 1907-08, together with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

C. A. OLDHAM,

Secretary to the Government of Bengal.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MUNICIPAL DEPARTMENT.

MUNICIPAL.

DARJEELING, THE 31ST OCTOBER 1908.

RESOLUTION No. 1690M.

READ—

Resolution on the Reports from the Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1907-1908.

The number of municipalities in the Province during the year fell from 128 to 127, in consequence of the abolition of the Ulubaria Municipality in the district of Howrah. The creation of a new municipality at Khagaul was sanctioned with effect from October 1907, but it did not start operations during the year.

2. *Collections.*—The reports received show that there has been a falling off in the percentage of total collections on current demand from 97·1 in the year 1906-1907 to 95·78 in 1907-1908. The decrease is shared by the municipalities in the Burdwan, Chota Nagpur and Orissa Divisions. It was most marked in the last-named Division, where the percentage fell from 96·9 to 90·0 and where the result, though not explained by the local officers, was probably due to the prevailing scarcity. The Presidency and Bhagalpur Divisions show a slight improvement in this respect, while the Patna Division again returns the very creditable percentage of 99·9. Ten municipalities, as compared with 24 in the previous year, collected cent. per cent. or more of their current demand, the highest percentage (103·6) being attained in the Kamarhati Municipality in the district of the 24-Parganas. The lowest figure (75·1) is returned by Debhatta in the Khulna district. The aggregate outstanding balance rose from Rs. 1,62,910 to Rs. 2,17,775, which amounts to 6·1 per cent. of the current demand. The Lieutenant-Governor is disappointed to notice this falling off. The system of granting bonuses to collecting sarkars for good collections, which had been tried with success in the Burdwan Division, has recently been extended to all other Divisions; and His Honour trusts that considerable improvement will be shown in this respect next year. The percentage of total remissions on current demand fell from 3·5 to 2·68, the highest percentage again being returned from the Bhagalpur Division (5·0).

3. *Number of rate-payers.*—The total number of rate-payers in municipalities rose from 414,454 to 416,376. The most noticeable increases occurred in Howrah, Bally and Baidyabati. In the Patna Division the total number of rate-payers decreased by 2,152. It is reported that in Chapra (1,086) and Darbhanga (752), where the decreases were largest, the names of rate-payers whose taxes were remitted in full were struck off from the demand register. These large reductions seem to need looking into.

4. *Results of elections held during the year.*—General elections were held in Cossipore-Chitpur, Maniktala, Tollygunge, North Barrackpore, Nadia and Jessore. The percentage of attendance of voters ranged from 69·6 to 38·4.

5. *Attendance at meetings.*—The total number of meetings held was 2,072, of which 126 were adjourned. The municipalities of Cossipore-Chitpur and Kalna again held the largest nnmber of meetings. viz., 48 and 56, respectively. The Lieutenant-Governor doubts whether it is either necessary or desirable to call meetings so frequently as this. In Dumka, on the other hand, only 6 meetings were held, which is insufficient. The Divisional Commissioners will be asked to look into these cases. The percentage of attendance of Commissioners was practically the same as in the previous year, viz. 55 per cent. On the whole, attendance was fairly satisfactory, an average of more than one-half of the total number of Commissioners having attended in the case of nearly three-fourths of the municipalities.

6. *Assessment and taxation.*—The rate on holdings was in force in 48 municipalities and in portions of 8 others; while the tax on persons was levied in 70 municipalities. In Kushtia and Berhampore the rate on holdings has since been introduced in lieu of the tax on persons. The triennial revision of assessment was due last year in the Arrah Municipality; but it was resolved to postpone proceedings in order to minimise the opposition of the rate-payers to the Arrah drainage scheme, towards which each rate-payer is being asked to contribute by instalments a sum equal to two years' taxation. With regard to the proposal to introduce the rate on holdings generally in the Darbhanga Municipality, the District Magistrate reports that the municipality consists largely of rural areas, where the houses are liable to collapse in times of flood and to be destroyed by fire, and that consequently no change in the system of assessment is desirable. The latrine rate was levied in 93 towns, a water-rate in 13, and a lighting rate in 4.

7. The average incidence of municipal taxation for the whole Province was Re. 1-7-5, as compared with Re. 1-5-11 in the preceding year. The incidence ranged from Rs. 9-14 per head in Darjeeling to annas 4-3 in Debhatta in the district of Khulna.

8. *Revision of assessment.*—In 84 Municipalities revision of assessment took place. Substantial increases were obtained in the following towns:—

Name of Municipality.	Increase of revenue.
	Rs.
Howrah	2,21,814
Cossipore-Chitpur	16,404
Darjeeling	9,577
Puri	5,331
Barh	3,601
Bhatpara	2,988
Patna	2,948

The revision of assessment in Howrah aroused considerable opposition, and several memorials were addressed to Government complaining of the manner in which it had been carried out. The objections raised were carefully considered by the Lieutenant-Governor; and, in rejecting them, His Honour came to the conclusion that credit was due to the Chairman and the Municipal Committee for the manner in which the difficult task had been performed. In Berhampore, the financial condition of which is not satisfactory, the tax on holdings was introduced, and a general revision of assessment was made on the valuation principle. An increase in income was obtained, but this was largely reduced by the Appeal Committee. Having regard to the unsatisfactory proceedings of the Commissioners in this matter, a fresh assessment has been ordered by Government under section 111A of the Act, under threat of supersession. The Lieutenant-Governor is glad to find from the Commissioner's report that the Municipal Commissioners appear disposed cordially to carry out the order.

9. *Fresh imposts levied during the year.*—In Patna the keepers of hackney carriages were for the first time required to take out licenses for their stables; and in Chapra the provisions of the Hackney Carriage Act were brought into operation. Fees under Part IX of the Act (latrine fees) were levied for the first time in the Vishnupur and Murshidabad Municipalities. Fees under section 187 of the Act, for the removal of the contents of cess-pools, were for the first time levied at Bhadreswar.

10. *Income and expenditure.*—The total receipts of the municipalities, including the opening balances, amounted to Rs. 67,96,298, against Rs. 61,91,760 in 1906-07. The increase occurred chiefly under the following heads:—municipal rates and taxes (Rs. 2,27,054), grants and contributions Rs. 1,41,722), extraordinary and debt (Rs. 1,09,636) and opening balance (Rs. 1,19,034). The total disbursements amounted to Rs. 54,48,563, against Rs. 51,41,558 in the previous year.

11. *Closing balances of municipalities.*—The closing balances aggregated Rs. 13,47,735, against Rs. 10,50,202 in 1906-1907. The bulk of this increase represents the unspent balances of the loans and contributions received from Government. The heavy balance in Bhagalpur, viz., Rs. 1,52,149, is explained

as due to Rs. 1,14,500 being earmarked for expenditure on the improvement of the water-works out of a special Government grant of Rs. 91,000 and a loan of Rs. 85,500.

12. *Income (Rs. 57,47,680).*—The total revenue receipts of the municipalities during the year, excluding the receipts under "Extraordinary and Debt," amounted to Rs. 46,22,166, against Rs. 42,46,298 in 1906-1907. The bulk of the increase occurred in the Burdwan and Bhagalpur Divisions.

13. *Octroi tax (Rs. 22,344).*—This tax is levied only in the Sambalpur Municipality, where it gave a net income of Rs. 22,344, against Rs. 29,276 in the preceding year.

14. *Tax on houses and lands (Rs. 13,37,442).*—The total increase under this head over the receipts of the previous year was Rs. 98,043. Of this sum, Howrah contributed no less than Rs. 63,161.

15. The receipts under *Tax on animals and vehicles* and *Tolls on roads and ferries* varied but little from the figures of the preceding year. The Patna and Chapra ferries had to be settled at reduced rents, resulting in a decrease of revenue by Rs. 1,986 and Rs. 489, respectively. In Revelganj the income declined by Rs. 4,119, owing partly to the demand for 1907-1908 having been paid in advance in the preceding year and partly to large arrears having been realized in that year. The receipts from the Azimganj-Berhampore ferry also declined owing to continued drought and also to the opening of the Ranaghat-Murshidabad railway line, which diverted traffic from the ferry. On the other hand, there was an increase of Rs. 2,968 under this head in Muzaffarpur, effected by reducing the cost of maintenance. Smaller increases occurred in a few other municipalities.

16. *Water-rate (Rs. 3,65,656).*—This tax was in force in 13 municipalities, as in the two previous years, and yielded an increased revenue of Rs. 53,669. The largest increase occurred in Howrah (Rs. 49,891), and was due to the revision of assessment. There were also increases in Berhampore (Rs. 2,338), Burdwan (Rs. 1,715) and Cossipore-Chitpur (Rs. 1,009). Arrah showed a decline of Rs. 2,929, which was, however, nominal, since the receipts of the previous year included a heavy collection of arrear demand.

17. *Lighting-rate (Rs. 1,48,672).*—This rate is levied only in four municipalities, viz. Howrah, Darjeeling, Cossipore-Chitpur, and Maniktala. The aggregate increase in the receipts over those of the previous year amounted to Rs. 44,010, of which Rs. 20,114 were contributed by Howrah, Rs. 13,634 by the Municipalities of Cossipore-Chitpur and Maniktala, and Rs. 10,262 by Darjeeling. The increase in Darjeeling is attributed to a rapid increase in the number of lighting connections throughout the town, and also to the assessment of new buildings. The increase in Howrah is due to revision of assessment. In Cossipore-Chitpur the increase is attributed to the rate having been imposed during the year throughout the entire area of the municipality, with the exception of a small portion of Ward No. III.

18. *Conservancy, including scavenging and latrine rate (Rs. 8,02,987).*—The revenue under this head showed an improvement of Rs. 55,101. Of this, Rs. 39,188 were contributed by the Burdwan, and Rs. 12,675 by the Presidency Division. Howrah shows a marked increase of Rs. 36,815. In Murshidabad the latrine tax was introduced for the first time, and yielded an income of Rs. 5,265. In last year's Resolution the Divisional Commissioners were asked to instruct municipalities to pay greater attention to the question of raising incomes from trenching grounds and the disposal of street refuse. The Lieutenant-Governor regrets to find that the subject has not been noticed by all Commissioners in the reports now received. His Honour trusts, however, that it is receiving attention.

19. *Grants from Provincial and Local Funds and contributions from private individuals (Rs. 6,09,191).*—The income under this head shows an increase of Rs. 1,41,722. The grants from Government amounted to Rs. 3,55,970, and from Local Funds to Rs. 1,29,077; while Rs. 1,24,144 were contributed by private persons. The instances of private liberality brought to notice in the Commissioners' reports have already been acknowledged by the Lieutenant-Governor in a separate Resolution.

20. The receipts from the *Tax on professions and trades* and the *Tax on persons according to their circumstances and property* were Rs. 59,823 and

Rs. 3,78,072, against Rs. 57,585 and Rs. 3,88,653, respectively, in the previous year. The slight fluctuations call for no comment.

21. *Expenditure—Office and collection establishment (Rs. 3,87,065).*—The percentage of expenditure under this head on total ordinary expenditure has fallen from 9·4 in 1906-1907 to 8 9 in the past year. This decrease is chiefly due to the remission by Government of the audit and banking fees hitherto charged to municipalities.

22. *Prevention of fire (Rs. 27,992).*—As usual, the bulk of this expenditure was incurred by the municipalities of Cossipore-Chitpur (Rs. 12,302), Howrah (Rs. 9,909), Garden Reach (Rs. 2,019) and Maniktala (Rs. 1,211), all of which contributed towards the maintenance of the Calcutta Fire Brigade establishment. In Darjeeling Rs. 1,747 were spent on the local fire-brigade

23. *Lighting (Rs. 2,45,336).*—The total expenditure under this head rose by Rs. 8,073. The largest increases occurred in Howrah (Rs. 14,305) and Cossipore-Chitpur (Rs. 12,240). In Darjeeling the charges fell from Rs. 45,107 to Rs. 20,355, or by more than half. This decrease should have been explained.

4. *Water supply (Rs. 3,39,609).*—Under this head the expenditure on capital outlay fell from Rs. 1,52,046 to Rs. 1,13,054, while that on Establishment, Repairs, etc., rose from Rs. 1,93,491 to Rs. 2,26,555. The increase in the maintenance charges occurred chiefly in Howrah, Berhampore, Burdwan and Cossipore-Chitpur. In Howrah and Burdwan it is attributed to the high rates of coal and to charges on account of grain compensation allowance paid to the employés. There was a marked increase in capital expenditure at Bhagalpur (Rs. 62,188), due to the partial execution of a comprehensive scheme for the improvement of the water-works installation. The detailed plans and estimates for the Monghyr water-works scheme were completed; and the scheme has, after considerable delay, been recently accepted by the Municipal Commissioners. Detailed estimates and plans for the proposed water-works at Gaya are now under preparation by the Sanitary Engineer. At Khulna the improved water-works scheme was completed. In Howrah there were numerous complaints regarding the short supply during the hot weather, and the questions of the efficiency of the pumping plant and the improvement of the main are engaging the attention of the municipality. A scheme for the supply of filtered water to the Serampore Municipality is also under consideration. The Commissioners of the Hooghly-Chinsura Municipality have had a sketch project prepared for the installation of water-works in that town, for which considerable subscriptions have been raised locally. The Lieutenant-Governor has also consented to make a grant from Provincial revenues towards the scheme. A detailed scheme for increasing the water-supply at Kurseong has been completed; and the question of financing it is said to be under the consideration of the Municipal Commissioners.

25. The Lieutenant-Governor is pleased to learn from the Sanitary Board that the several municipal water-works installations in the Province were, on the whole, satisfactorily managed during the year. In this respect the Howrah works again stand easily first. Though the cost of supply per thousand gallons rose slightly to 1·4 annas, it was still by far the lowest in the Province. In Arrah there was an appreciable reduction in the cost of working from 5 1 to 4·7 annas. The management of the Berhampore works was reported to have been fairly satisfactory. The Municipalities of Cossipore-Chitpur and Maniktala received filtered water at the rate of 7·3 and 3·2 gallons per head per day, respectively, from the Calcutta Corporation. The supply, however, from the same source to the Tollygunge, South Suburban and Garden Reach Municipalities was still much in defect.

26. *Drainage (Rs. 2,68,822).*—In Howrah the southern foreshore scheme has been nearly completed; and Government has accorded sanction to the execution of the work on blocks XIV and XVI of the northern foreshore scheme. Detailed plans and estimates have been submitted for the drainage of the Burdwan town; but the question of financing the scheme has not yet been settled by the Municipal Commissioners. A scheme, estimated to cost Rs. 77,433, has been prepared for the Katwa Municipality. The Monghyr scheme has now been completed, and is before the Sanitary Engineer. Two surveyors have been employed to prepare the Bhagalpur drainage scheme, and the Chairman hopes that it may be possible to start work in the year 1909-1910. The

Titaghar scheme did not make satisfactory progress during the year, owing to the stoppage of work by the contractors. The Cossipore-Chitpur and Maniktala schemes are still under revision. Six schemes, viz., (1) Garulia, (2) Baruipur, (3) Barasat, (4) Basirhat, (5) Budge-Budge and (6) the northern section of the Baranagar scheme, have been sanctioned by Government. The execution of the southern section of the Baranagar scheme has been postponed in consequence of the strong objections raised by certain residents of the locality to the proposed outfall into the Hooghly. Work was commenced on the Puri scheme during the year.

27. *Conservancy, including road-cleaning, road-watering and latrines (Rs. 13,40,418).*—Among individual municipalities, the largest increases occurred in Howrah (Rs. 26,088) and Cossipore-Chitpur (Rs. 17,603.) The Lieutenant-Governor desires that the Divisional Commissioners will not content themselves with a bare statement of the figures of expenditure under this head, but will note whether the actual work of conservancy has been satisfactorily and efficiently performed by the municipalities in their Divisions. Any particular case of neglect in this respect should be brought to notice.

28. *Hospitals and Dispensaries (Rs. 5,18,773).*—Deducting the contributions from Government and other sources, the interest on investments for medical purposes and the income from "Fees and revenues from medical institutions," the total net expenditure on hospitals from municipal revenues proper rose from Rs. 1,64,825 in 1906-1907 to Rs. 2,10,993 in 1907-1908. His Honour is glad to observe from the reports that increased attention appears to have been generally paid to the important subject of medical aid.

29. *Plague charges (Rs. 94,904).*—There was a slight decrease under this head, which occurred in the Bhagalpur Division. The greater part of the expenditure was, as hitherto, incurred in the Patna Division (Rs. 60,149). The charges did not fall wholly upon municipal funds, liberal grants having, as usual, been made from Provincial revenues.

30. *Vaccination.*—The total number of children available for vaccination during the year was 57,520, of whom 83·4 per cent. were successfully vaccinated, as compared with a percentage of 87·3 in the preceding year. The expenditure under this head shows a slight increase.

31. *Markets and slaughter-houses (Rs. 53,416).*—The reports disclose an increased activity under this head, especially in the Chota Nagpur Division.

32. *Public works (Rs. 7,71,941).*—The figures of expenditure on the maintenance of roads indicate that more attention was given to this matter during the year, especially in the Burdwan Division, where the increase in the charges on this account aggregated Rs. 1,33,391. In Howrah Rs. 1,00,000 were paid towards the cost of acquiring lands required for widening roads for a service of electric tramways. Under this head also the Divisional reports fail to indicate the comparative success or failure achieved in this branch of their administration by the several municipalities. The mere fact that a certain sum of money has been expended under this head does not enable Government to be satisfied that the actual maintenance of the municipal roads has been efficiently carried out.

33. *Public Instruction (Rs. 1,43,443).*—The outlay under this head shows a small increase of Rs. 1,971; but the provincial percentage of expenditure on ordinary income is still below the prescribed figure (3·2). The local officers are requested to see that no municipality shirks its duty towards primary instruction. Where insufficient contributions have been made without good reason, the Municipal Commissioners should be called upon to make increased provision.

34. *Loans.*—Thirty-six municipalities were in debt at the close of the year, and their total net indebtedness, after deducting the balance of the sinking fund investments, amounted to Rs. 38,96,848. The loan liabilities of Howrah were Rs. 20,90,363, of Darjeeling Rs. 5,40,390, of Bhagalpur Rs. 3,09,628 and of Patna Rs. 2,54,452. Thirteen municipalities received loans during the year. Howrah took Rs. 1,10,000 for the construction of the south foreshore drainage; Bhagalpur Rs. 85,500 for the improvement of its water-works; Cossipore-Chitpur Rs. 61,000 for the enlarging of the trenching ground and the extension of gas lighting; and Puri Rs. 50,000 towards the cost of the local drainage works.

35. On the 31st March 1908 the total outstanding liabilities of the municipalities on account of unpaid bills and unfinished works amounted to Rs. 2,38,505, against Rs. 1,84,020 in 1906-1907, which represents 9·9 per cent. of their total current demand. In 13 municipalities, against 14 in the preceding year, the liabilities exceeded the closing balances, the worst case being that of Berhampore, as its liabilities were Rs. 18,516 against a closing balance of Rs. 4,325. The unsatisfactory financial condition of this municipality has compelled the Lieutenant-Governor to issue a clear warning to the Commissioners. All the municipalities indebted to Government paid the fixed instalments for the payment of their loans, except the South Suburban Municipality, which was unable to pay the instalments on its loans for water-supply, owing to its inability to levy the full amount of water-rate, as a sufficient supply of water was not available, it was alleged, from the Calcutta Municipal mains.

36. *Audit of accounts and embezzlements.*—Cases of embezzlement of municipal money were brought to light during the year in the Santipur, Asansol, Baidyabati, Patna and Muzaffarpur Municipalities. They were all petty cases; but they serve to show the value of the Government audit.

37. *Working of the Porters and Dandiwallas Act.*—The Act continued to be enforced in the towns of Darjeeling and Kurseong. While there were a few prosecutions, no licenses were cancelled.

38. *Inspection.*—In paragraph 40 of last year's Resolution, the Lieutenant-Governor desired that Divisional Commissioners should state in their annual reports whether the District Magistrates had given adequate attention to the inspection of the work of the municipalities within their districts. The subject has been noticed in the reports of the Burdwan, Presidency, Patna and Chota Nagpur Divisions, but the Commissioners of Bhagalpur and Orissa have failed to observe the instructions.

39. *General.*—The Commissioner of Burdwan reports that, on the whole, very good work was done by the municipalities in his Division. He specially refers to the progress made by the Howrah Municipalitty, and to the valuable services rendered by the Chairman, Mr. Forrest, and the Vice-Chairman, Babu Mahendra Nath Bhattacharji, and the Engineer, Mr. Hale. He also names the following gentlemen as having done specially good work: Mr. W. T. Nash and Babu Jagabandhu Mitra, Municipal Commissioners of Burdwan; Babu Gopal Chandra Chakravarti, Chairman, and Babu Protap Chandra Ghosh, Vice-Chairman, of the Suri Municipality; Mr. W. C. Lydiard, late Chairman of the Bankura Municipality; Babu Umesh Chandra Chaudhury, Chairman, Vishnupur; Babu Rakhal Mohan Banerjee, Chairman, Sonamukhi; Babu Bepin Behari Mitra, Chairman, and Babu Mahendra Chandra Mitra, Commissioner of the Hooghly-Chinsura Municipality; and the Hon'ble Rai Kishori Lal Goswami Bahadur, Chairman of the Serampore Municipality. On the other hand, it is reported that the administration of the Uttarpara Municipality has been extremely unsatisfactory owing to the existence of party factions and to an attempt having been made by one of the Commissioners to obtain control of municipal affairs without incurring any responsibility. At Baidyabati and Bhadreswar, also, party feeling appears to have interfered to a greater or less extent with municipal administration. The Magistrate of Burdwan has commented unfavourably upon the administration of the Burdwan Municipality in regard to the licensing of meat shops. The action of the Municipal Commissioners in this matter has been the subject of consideration for some time past; and the question of superseding them is now before Government.

40. The Commissioner of the Presidency Division has made special mention of the following gentlemen for the good work done by them: Babu Kripa Nath Dutt, Chairman of the Cossipore-Chitpur Municipality; Mr. G. Robertson, Chairman, Naihati; Mr. W. Webber, Commissioner, Budge-Budge; Mr. A. Craig, Chairman, Kamarhati; Babu Durga Das Roy Chowdhury, Chairman, Baruipur; Babu Nogendra Nath Pal Chowdhury, Chairman, Ranaghat; Raja Ranajit Sinha Bahadur, Chairman, Murshidabad, and Mr. S. Campbell, Chairman of the Jangipur Municipality. In the Patna Division special mention has been made by the Magistrates concerned of the good work done by Rai Bahadur Sital Prasad, Vice-Chairman, Gaya; Babu Sachchhitanand Sahay, Vice-Chairman,

Arrah; Babus Shama Charan Ghose, Ambica Charan Chatterji and Ashutosh Mukherji, Vice-Chairmen of the Chapra, Siwan and Revelganj Municipalities; Babu G. N. Bose, Vice-Chairman, and Babus Upendra Nath Ganguli and Ramdhari Singh, Commissioners of the Motihari Municipality; Mr. M. H. Khan, Vice-Chairman, Muzaffarpur; Babu Sarat Chandra Sen, Vice-Chairman, Darbhanga; and Mr. C. R. Macdonald, Chairman of the Roserah Municipality. The Commissioner of Bhagalpur specially mentions Messrs. T. R. Browne, A. H. Wathen and W. H. Thomson, Chairmen of the Jamalpur, Kurseong and Dumka Municipalities; and Messrs. F. A. Möller, G. W. Scott, W. Ahmed, and W. E. Pincombe, Vice Chairmen of the Darjeeling, Monghyr, Bhagalpur and Jamalpur Municipalities. The Deputy Commissioner of Palamau specially mentions Babu J. N. Gupta, Vice-Chairman of the Daltonganj Municipality.

41. The Lieutenant-Governor's thanks are due to all the gentlemen named above, and to many others who, though not specially mentioned, have rendered useful service to the State in the performance of their honorary functions. Sir Andrew Fraser regrets to observe that the reports received from the Divisional Commissioners are not of very much interest; they are to too large an extent the mere record of statistics. At the same time, His Honour recognises that the reports show that with a very few exceptions good work has been done and public spirit shown by the Municipal Committees in the Province.

By order of the Lieutenant-Governor of Bengal,

C. A. OLDHAM,
Secretary to the Govt. of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1907-1908.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1908.*

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	Number of Members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
BURDWAN DIVISION.												
Burdwan ...	1	Burdwan ...	Act III (B.C.) of 1884 as amended.	38,691	2	5	15	22	2	20	3	19
	2	Kalna		8,121	...	5	10	15	...	15	...	15
	3	Katwa		7,220	...	4	8	12	...	12	...	12
	4	Dainhat		5,618	...	4	8	12	...	12	...	12
	5	Raniganj ...		16,398	...	4	8	12	...	12	3	9
	6	Asansol ...		17,984	5	5	...	10	5	5	6	4
			Total ...	94,032	7	27	49	83	7	76	12	71
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	3	2	11	16	3	13	2	14
Bankura	8	Bankura ...	Act III (B.C.) of 1884 as amended.	21,133*	3	1	8	12	3	9	2	10
	9	Vishnupur ...		19,155*	...	4	8	12	1	11	...	12
	10	Sonamukhi ...		13,448	...	9	...	9	...	9	...	9
			Total ...	53,736	3	14	16	33	4	29	2	31
Midnapore ...	11	Midnapore ...	Act III (B.C.) of 1884 as amended.	33,138	2	3	12	18	3	15	3	15
	12	Tamluk		7,872	3	2	8	12	2	10	...	12
	13	Ghatal		14,537	...	5	10	15	2	13	...	15
	14	Chandrakona ...		9,315	...	4	8	12	...	12	...	12
	15	Ramjibanpur ...		10,265	...	3	6	9	...	9	...	9
	16	Khirpai		4,995	...	3	6	9	...	9	...	9
	17	Kharar		9,493	...	5	10	15	...	15	...	15
			Total ...	89,615	5	25	60	90	7	83	3	87
Hooghly ...	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	2	4	12	18	3	15	3	15
	19	Serampore ...		44,451	...	6	12	18	2	16	4	14
	20	Uttarpara ...		7,036	...	4	8	12	...	12	...	12
	21	Baidyabati ...		17,174	...	4	8	12	...	12	2	10
	22	Bhadreswar ...		15,150	...	4	8	12	...	12	3	9
	23	Kotrung ...		5,944	...	3	6	9	...	9	...	9
	24	Bansberia ...		6,473	...	3	6	9	...	9	...	9
	25	Arambagh ...		8,281	2	8	...	10	3	7	...	10
			Total ...	133,892	4	36	60	100	8	92	12	88
Howrah ...	26	Howrah ...	Act III (B.C.) of 1884 as amended.	157,594	4	6	20	30	6	24	8	22
	27	Bally		18,662	...	7	14	21†	1	20	4	17
			Total ...	176,256	4	13	34	51	7	44	12	39
			Divisional Total	556,223	26	117	230	373	36	337	43	330
PRESIDENCY DIVISION.												
24-Parganas ...	28	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	6	6	2	10
	2	Maniktala ...		32,387	...	4	8	12	2	10	2	10
	30	Baranagore ...		25,432	...	3	6	9	1	8	3	6
	31	Kamarhati ...		13,216	...	9	...	9	1	8	2	7
	32	South Suburban		26,374	...	4‡	6	10	1	9	...	10
	33	Tollyganj ...		12,821	...	3	6	9	2	7	1	8
	34	Garden Reach...		38,000	...	12	...	12	1	11	7	5
	35	Rajpur ...		10,713	...	6	12	18	1	17	...	18
	36	Baruipur ...		4,217	...	4‡	5	9	1	8	...	9
	37	Jainagar ...		8,810	...	4	8	12	...	12	...	12
	38	South Dum-Dum		10,904	...	3	6	9	1	8	1	8
	39	North Dum-Dum		4,996	...	3	6	9	2	7	...	9
	40	South Barrackpore.		6,819	...	3	7	10	2	8	...	10
	41	Panihati ...		11,178	...	3	7	10	2	8	...	10
	42	Tittaghar ...		18,665	...	9	...	9	2	7	6	3
	43	North Barrackpore.		11,670	...	5	10	15	...	15	...	15
	44	Garulia ...		8,305	...	10	...	10	1	9	4	6
	45	Barasat ...		8,634	...	6	12	18	5	13	...	18
	46	Naihati ...		13,831	...	3	6	9	3	6	2	7
	47	Halisahar ...		9,922	...	4	8	12	5	7	2	10
	48	Bhatpara ...		21,540	...	11	...	11	...	11	6	5
	49	Gobardanga ...		5,865	...	3	6	9	...	9	...	9
	50	Basirhat ...		16,315	...	5	10	15	...	15	...	15
	51	Baduria ...		12,921	...	4	8	12	...	12	...	12
	52	Taki ...		5,089	...	3	6	9	...	9	...	9
	53	Budge-Budge ...		13,051	...	9	...	9	1	8	6	3
			Total ...	392,425	...	137	151	288	40	248	44	244
Nadia	54	Krishnagar ...	Act III (B.C.) of 1884 as amended.	24,547	4	3	14	21	4	17	1	20
	55	Santipur ...		26,898	1	9	...	10	1	9	...	10
	56	Ranaghat ...		8,448	1	5	12	18	2	16	...	18
	57	Nadia ...		10,880	...	4	8	12	1	11	...	12
	58	Kushtia ...		5,330	...	4	8	12	...	12	2	10
	59	Kumarkhali ...		4,584	...	5	10	15	...	15	...	15
	60	Meherpur ...		5,766	...	3	6	9	...	9	...	9
	61	Birnagar ...		3,124	...	4	8	12	...	12	...	12
	62	Chakdah ...		5,482	...	12	...	12	1	11	...	12
			Total ...	95,059	6	49	66	121	9	112	3	118

* Increase in the number of population is due to revision of boundaries of the Municipality.
† There were 18 Commissioners from 1st April 1907 till February 1908. The three new Commissioners were added to the Board in March 1908.
‡ One appointed under section 16 of the Bengal Municipal Act.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1908*—contd.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within the Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
PRESIDENCY DIVISION—*concld.*												
Murshidabad ...	63	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	4	21	2	23
	64	Murshidabad ...		15,168	...	5	10	15	...	15	...	15
	65	Azimganj ...		13,385	...	5	10	15	...	15	...	15
	66	Jangipur ...		10,921	...	6	12	18	2	16	1	17
	67	Kandi ...		12,036	1	3	7	11	2	9	...	11
			Total ...	75,907	3	25	56	84	8	76	3	8
Jessore	68	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	...	6	12	18	1	17	1	17
	69	Kotchandpur		9,560	...	3	6	9	1	8	...	9
	70	Maheshpur ...		4,180	...	6	10	16†	2	14	...	16
			Total ...	21,794	...	15	28	43	4	39	1	42
Khulna	71	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	3	2	10	15	3	12	...	15
	72	Satkhira ...		10,381	...	4	8	12	1	11	...	12
	73	Debhatta ...		5,454	...	12	...	12	....	12	...	12
			Total ...	26,315	3	18	18	39	4	35	...	39
			Divisional Total...	611,500	12	244	319	575	65	510	51	524
PATNA DIVISION.												
Patna	74	Patna	Act III (B.C.) of 1884.	153,739	4	7	20	31	5	26	5	26
	75	Barh		12,164	2	1	6	9	2	7	1	8
	76	Bihar		34,151	2	2	8	12	2	10	1	11
	77	Dinapore ...		22,858	1	6	12	19	3	16	2	17
	78	Khagole ...		7,510	3	6	...	9	4	5	3	6
			Total ...	230,422	12	22	46	80	16	64	12	68
Gaya	79	Gaya	Act III (B.C.) of 1884.	71,288	5	4	16	25	3	22	7	18
	80	Tikari		6,437	2	10	...	12	2	10	1	11
	81	Daudnagar ...		9,744	1	12	...	13	1	12	...	13
			Total ...	87,469	8	26	16	50	6	44	8	42
Shahabad ...	82	Arrah	Act III (B.C.) of 1884.	46,170	2	4	12	18	2	16	2	16
	83	Jagadishpur ...		11,451	...	4	5	9	...	9	1	8
	84	Buxar		13,945	...	5	8	13	4	9	1	12
	85	Dumraon ...		17,901†	...	3	6	9	1	8	...	9
	86	Bhabhua ...		5,660	1	3	6	10	2	8	...	10
	87	Sasaram ...		23,644	1	7	14	22	1	21	...	22
			Total ...	118,771	4	26	51	81	10	71	4	77
Saran	88	Chapra ...	Act III (B.C.) of 1884.	45,901	2	4	12	18	4	14	4	14
	89	Revelganj ...		9,765	2	2	8	12	2	10	2	10
	90	Sewan ...		15,756	1	3	6	10	1	9	1	9
			Total ...	71,422	5	9	26	40	7	33	7	33
Champaran	91	Motihari ...	Act III (B.C.) of 1884.	13,730	2	3	8	13	3	10	4	9
	92	Bettiah		24,696	2	11	...	13	8	5	4	9
			Total ...	38,426	4	14	8	26	11	15	8	18
Muzaffarpur ...	93	Muzaffarpur ...	Act III (B.C.) of 1884.	45,617*	1	6	12	19	5	14	5	14
	94	Hajipur ...		21,398	...	4	9	13	2	11	1	12
	95	Lalganj ...		11,502	...	10	1	11	2	9	1	10
	96	Sitamarhi ...		9,538	1	11	...	12	2	10	1	11
			Total ...	88,055	2	31	22	55	11	44	8	47
Darbhanga ...	97	Darbhanga ...	Act III (B.C.) of 1884.	66,244	4	4	14	22	5	17	4	18
	98	Madhubani ...		12,900	1	5	10	16	3	13	1	15
	99	Rosetha ...		10,245	...	14	...	14	1	13	2	12
	100	Samastipur ...		9,101	2	7	....	9	2	7	2	7
			Total ...	98,490	7	30	24	61	11	50	9	52
			Divisional Total...	733,055	42	158	193	393	72	321	56	337

* Including the official Chairman.
† Add population of village Khirauli recently included within Dumraon Municipal limits, *vide* Government Notification No. 571M., dated the 22nd March 1907.

FORM NO. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1908*—concld.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.							
					(a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Natives.
1	2	3	4	5	6	7	8	9	10	11	12	13
BHAGALPUR DIVISION.												
Monghyr	101	Monghyr	Act III (B.C.) of 1884.	50,133	2	5	12	19	3	16	4	15
	102	Jamalpur		20,074	8	...	10	18	...	18	10	8
			Total	70,207	10	5	22	37	3	34	14	23
Bhagalpur	103	Bhagalpur	Act III (B.C.) of 1884.	75,764	1	7	14	22	3	19	4	18
	104	Colgong		5,360	...	11	...	11	1	10	...	11
			Total	81,124	1	18	14	33	4	29	4	29
Purnea	105	Purnea	Act III (B.C.) of 1884.	14,006	2	4	12	18	4	14	4	14
	106	Kishanganj		7,689	1	5	7	13	2	11	...	13
	107	Katihar		9,076	...	12	...	12	2	10	...	12
			Total	30,771	3	21	19	43	8	35	4	39
Darjeeling	108	Darjeeling	Act III (B.C.) of 1884.	16,928	4	21	...	25	5	20	21	4
	109	Kurseong		4,469	1	3	8	12	2	10	8	4
			Total	21,397	5	24	8	37	7	30	29	8
Sonthal Parganas	110	Deoghar	Act III (B.C.) of 1884.	7,019	...	7	9	16	4	12	1	15
	111	Sahibganj		7,894	2	1	6	9	2	7	3	6
	112	Dumka		5,326	3	7	...	10	3	7	2	8
			Total	20,239	5	15	15	35	9	26	6	29
			Divisional Total	223,738	24	83	78	185	31	154	57	128
ORISSA DIVISION.												
Cuttack	113	Cuttack	Act III (B.C.) of 1884.	46,555	3	3	12	18	3	15	3	15
	114	Jajpur		12,109	1	11	...	12	2	10	...	12
	115	Kendrapara		15,245	1	11	...	12	3	9	1	11
			Total	73,909	5	25	12	42	8	34	4	38
Balasore	116	Balasore	Act III (B.C.) of 1884.	20,965	1	5	12	18	4	14	3	15
Puri	117	Puri	Ditto	30,857	2	2	10	15	7	8	3	12
Sambalpur	118	Sambalpur	Central Provinces Municipal Act (XVIII of 1889).	14,003	...	4	12	16	2	14	2	14
			Divisional Total	139,734	9	36	46	91	21	70	12	79
CHOTA NAGPUR DIVISION.												
Hazaribagh	119	Hazaribagh	Act III (B.C.) of 1884 as amended up to date.	15,799	3	4	8	15	4	11	4	11
	120	Chatra		10,599	2	8	6	16	4	12	...	16
	121	Giridih		9,433	1	8	...	9	2	7	3	6
			Total	35,831	6	20	14	40	10	30	7	33
Ranchi	122	Ranchi	Ditto	23,810	3	3	10	16	3	13	4	12
	123	Lohardaga		6,123	...	10	...	10	...	10	1	9
			Total	29,933	3	13	10	26	3	23	5	21
Palamau	124	Daltonganj	Ditto	4,691	5	5	...	10	5	5	3	7
Manbhum	125	Purulia	Ditto	17,291	3	4	12	19	5	14	5	14
	126	Jhalda		4,879	...	9	...	9	1	8	...	9
	127	Raghunathpur		4,172	1	9	...	10	2	8	2	8
			Total	26,342	4	22	12	38	8	30	7	31
Singhbhum	128	Chaibassa	Ditto	8,653	4	9	...	13	5	8	2	11
			Divisional Total	105,450	22	69	36	127	31	96	24	103
			GRAND TOTAL	2,369,700	135	707	902	1,744	256	1,488	243	1,501
			GRAND TOTAL FOR 1906-07.	2,366,388	131	714	892	1,737	252	1,485	243	1,494

FORM No. II.

STATEMENT OF INCOME

OF

THE MUNICIPALITIES IN BENGAL

DURING

1907-1908.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.																Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		
				(*a*) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	3,326	...	...	...	...	...	...	...	...	...	...	42,228	5,497	1,102	4,575	26,665	...	18,441	...	...	98,508
	2	Kalna	3,448	...	...	...	...	...	...	...	...	...	...	333	3,058	248	...	...	...	3,545	4,961	186	12,331
	3	Katwa	2,712	...	...	...	...	...	...	...	...	...	...	144	637	86	...	...	...	2,105	4,749	29	7,750
	4	Dainhat	713	...	...	...	...	...	...	...	...	...	...	10	363	...	...	...	...	423	2,379	24	3,205
	5	Raniganj	4,279	...	...	...	...	...	...	...	...	...	...	11,647	1,539	548	...	...	...	2,523	...	91	16,348
	6	Asansol	1,960	...	...	...	...	...	...	...	...	...	...	14,288	733	282	...	...	...	4,979	...	21	20,303
		Total	16,444	...	...	...	...	...	...	...	...	...	...	68,650	11,827	2,266	4,575	26,665	...	32,022	12,089	351	1,58,445
Birbhum	7	Suri	1,146	...	...	...	...	...	...	...	...	...	...	1,451	684	127	...	...	...	4,003	4,595	8	10,868
Bankura	8	Bankura	2,456	...	...	...	...	...	...	...	...	...	...	1,787	3,168	115	...	...	...	2,656	6,991	121	14,838
	9	Vishnupur	913	...	...	...	...	...	...	...	...	...	...	162	1,074	28	...	...	...	1,278	5,892	48	8,182
	10	Sonamukhi	206	...	...	...	...	...	...	...	...	...	...	53	581	204	...	...	...	...	4,514	3	5,355
		Total	3,575	...	...	...	...	...	...	...	...	...	...	2,002	4,823	347	...	...	...	3,934	17,097	172	28,375
Midnapore	11	Midnapore	10,229	...	...	...	...	...	...	...	...	...	...	18,599	5,557	449	...	...	...	14,467	...	138	39,200
	12	Tamluk	1,074	...	...	...	...	...	...	...	...	...	...	354	299	25	165	...	...	2,327	3,400	50	6,620
	13	Ghatal	1,954	...	...	...	...	...	...	...	...	...	...	265	1,128	28	41	...	...	...	5,724	139	7,325
	14	Chandrakona	670	...	...	...	...	...	...	...	...	...	...	25	1,037	...	...	...	...	...	2,295	11	3,368
	15	Ramjibanpur	1,100	...	...	...	...	...	...	...	...	...	...	31	925	...	...	...	...	...	2,221	20	3,197
	16	Khirpai	364	...	...	...	...	...	...	...	...	...	...	33	1,210	...	...	...	...	...	1,669	13	2,925
	17	Kharar	793	...	...	...	...	...	...	...	...	...	...	2	1,167	...	...	...	...	...	3,083	27	4,279
		Total	16,184	...	...	...	...	...	...	...	...	...	...	19,309	11,323	502	206	...	...	16,784	18,392	398	66,914
Hooghly	18	Hooghly-Chinsura	9,913	...	...	...	...	...	...	...	...	...	...	29,559	4,374	480	3,669	...	...	15,602	...	461	54,146
	19	Serampore	6,869	...	...	...	...	...	...	...	...	...	...	31,348	1,055	1,580	6,171	...	...	16,076	...	240	56,464
	20	Uttarpara	5,963	...	...	...	...	...	...	...	...	...	...	8,450	1,117	352	1,145	...	...	4,822	...	14	15,900
	21	Baidyabati	5,492	...	...	...	...	...	...	...	...	...	...	7,175	5,249	1,786	392	...	...	5,194	2,053	39	21,884
	22	Bhadreswar	5,371	...	...	...	...	...	...	...	...	...	...	10,414	1,176	377	...	...	...	4,708	475	43	17,193
	23	Kotrung	1,772	...	...	...	...	...	...	...	...	...	...	4,476	107	2,872	...	...	...	...	...	2	7,457
	24	Bansberia	2,637	...	...	...	...	...	...	...	...	...	...	...	206	219	...	...	...	...	4,451	32	4,908
	25	Arambagh	614	...	...	...	...	...	...	...	...	...	...	530	242	122	...	...	...	1,114	3,224	19	5,251
		Total	38,631	...	...	...	...	...	...	...	...	...	...	91,952	13,526	7,788	11,377	...	...	47,567	10,203	850	1,83,203
Howrah	26	Howrah	2,07,409	...	...	...	...	...	...	...	...	...	...	2,46,502	15,865	2,348	...	1,85,599	76,189	1,99,392	...	470	7,26,365
	27	Bally	2,433	...	...	...	...	...	...	...	...	...	...	20,090	379	1,224	1,462	...	...	8,516	...	47	31,718
		Total	2,09,842	...	...	...	...	...	...	...	...	...	...	2,66,592	16,244	3,572	1,462	1,85,599	76,189	2,07,908	...	517	7,58,083
		Divisional Total	2,85,822	...	...	...	...	...	...	...	...	...	...	4,49,956	58,427	14,602	17,620	2,12,264	76,189	3,12,158	62,376	2,296	12,05,888
PRESIDENCY DIVISION.																							
24-Parganas	28	Cossipore-Chitpur	33,050	...	...	...	...	...	...	...	...	...	...	79,022	4,098	947	...	31,343	16,013	41,153	...	1,233	1,73,809
	29	Maniktala	75,820	...	...	...	...	...	...	...	...	...	...	38,109	7,618	3,327	...	12,495	818	23,104	...	933	86,404
	30	Baranagore	912	...	...	...	...	...	...	...	...	...	...	18,870	1,820	603	1,650	...	...	15,790	...	350	39,083
	31	Kamarhati	802	...	...	...	...	...	...	...	...	...	...	10,045	495	272	...	...	...	7,176	...	205	18,193
	32	South Suburban	1,012	...	...	...	...	...	...	...	...	...	...	14,022	1,867	4,234	...	824	...	4,370	...	39	25,356
	33	Tollyganj	88,857	...	...	...	...	...	...	...	...	...	...	13,042	1,765	2,402	...	...	...	2,380	...	257	19,846
	34	Garden Reach	11,310	...	...	...	...	...	...	...	...	...	...	29,575	1,801	425	...	13,249	...	19,041	...	103	64,194
	35	Rajpur	1,663	...	...	...	...	...	...	...	...	...	...	19	1,187	149	...	...	...	2,192	4,987	333	8,867
	36	Baruipur	622	...	...	...	...	...	...	...	...	...	...	246	1,688	53	...	...	...	1,688	2,767	43	6,485
	37	Jainagar	1,090	...	...	...	...	...	...	...	...	...	...	60	698	208	...	...	...	1,701	3,811	29	6,507
	38	South Dum-Dum	5,893	...	...	...	...	...	...	...	...	...	...	3,005	1,862	435	...	1,346	...	2,575	4,703	1	14,227
	39	North Dum-Dum	723	...	...	...	...	...	...	...	...	...	...	34	2,156	8	...	...	...	492	1,598	4	4,292
	40	South Barrackpore	1,651	...	...	...	...	...	...	...	...	...	...	1,165	948	327	...	...	...	3,201	3,291	31	8,963
	41	Panihati ...	2,050	...	...	...	...	...	...	...	...	...	...	230	845	119	...	...	...	3,847	5,437	101	10,579
	42	Tittaghar	50,645	...	...	...	...	...	...	...	...	...	...	16,242	678	373	...	...	...	12,781	...	56	30,130
	43	North Barrackpore	3,426	...	...	...	...	...	...	...	...	...	...	90	559	374	393	...	...	4,755	5,827	38	12,036
	44	Garulia	1,147	...	...	...	...	...	...	...	...	...	...	5,852	169	491	...	...	...	6,039	158	5	12,714
	45	Barasat	5,309	...	...	...	...	...	...	...	...	...	...	584	6,535	84	...	...	...	1,338	3,542	76	12,159
	46	Naihati	7,739	...	...	...	...	...	...	...	...	...	...	725	757	293	1,648	...	...	4,803	7,246	45	15,517
	47	Halisahar	2 769	...	...	...	...	...	...	...	...	...	...	1,978	...	89	310	...	...	2,876	4,092	626	9,971
	48	Bhatpara	17,331	...	...	...	...	...	...	...	...	...	...	19,566	779	2,394	488	...	...	9,202	...	122	32,551
	49	Gobardanga	¶3,729	...	...	...	...	...	...	...	...	...	...	119	388	19	...	...	...	...	3,338	23	3,887
	50	Basirhat	2,128	...	...	...	...	...	...	...	...	...	...	562	960	203	...	...	...	1,207	4,354	67	7,373
	51	Baduria	46	...	...	...	...	...	...	...	...	...	...	...	1,057	6	...	...	...	192	4,242	3	5,500
	52	Taki	995	...	...	...	...	...	...	...	...	...	...	58	124	...	...	...	...	694	2,084	17	2,927
	53	Budge-Budge	6,823	...	...	...	...	...	...	...	...	...	...	19,795	324	111	...	...	...	5,551	...	87	25,868
		Total	2,47,542	...	...	...	...	...	...	...	...	...	...	2,73,015	41,198	17,946	4,489	59,757	16,831	1,77,948	61,427	4,827	6,57,438

REALISATIONS UNDER SPECIAL ACTS—							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais (rest-houses) dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
738	393	29	...	...	...	1,160	3,648	...	661	4,938	...	1,153	...
124	...	4	...	...	...	128	214	...	18	...	...	...	...
212	...	4	...	...	...	216	94	48	...	...	9	...	...
430	...	4	...	...	...	434	196	3	...	...	...	...	...
437	73	19	...	...	...	529	117	...	40	...	...	30	...
665	144	5	...	...	...	814	...	...	283	...	...	2,069	...
2,606	610	65	...	...	...	3,281	4,269	51	1,002	4,938	9	3,252	...
455	140	24	...	...	...	619	110	24	360	...	...	820	...
375	98	12	...	...	...	485	6	...	...	...	130	2,036	...
208	...	...	...	...	...	208	1,058	11	...	...	...	876	...
290	...	...	...	...	...	290	9	...	...	...	...	...	...
873	98	12	...	...	...	983	1,073	11	...	...	130	2,912	...
592	428	15	...	...	...	1,035	860	59	156	12,303	1,623	620	...
55	...	27	...	...	...	82	92	174	32	...	20	2,391	...
70	...	6	...	...	...	76	443	10	...	...	...	...	...
93	...	...	...	...	...	93	2,741	62	...	...	...	...	...
87	...	1	...	...	...	88	561	30	...	...	...	...	...
86	...	3	...	...	...	89	159	60	...	...	1	...	...
136	...	3	...	...	...	139	127	...	...	...	...	...	...
1,119	428	55	...	...	...	1,602	4,983	395	188	12,303	1,644	3,011	...
254	360	25	...	...	...	639	271	236	...	...	...	91	...
413	184	31	...	...	...	628	558	14	...	...	100	2,145	...
71	279	6	...	...	...	356	115	...	...	...	...	...	...
146	...	8	...	...	...	154	181	55	...	...	...	51	...
243	55	6	...	...	...	304	...	80	1,262	...	...	72	...
70	...	3	...	...	...	73	...	...	...	...	...	...	...
264	...	3	...	...	...	267	...	...	...	...	...	...	...
175	...	12	...	...	14	201	408	...	5	...	...	...	...
1,636	878	94	...	...	14	2,622	1,533	385	1,267	...	100	2,359	...
1,619	524	101	6,977	...	...	9,291	4,806	2,011	6,885	...	...	14,413	...
197	6	10	...	...	...	213	556	18	42	...	...	...	...
1,816	530	111	6,977	...	...	9,434	5,362	2,029	6,927	...	...	14,413	...
8,505	2,684	361	6,977	...	14	18,541	17,330	2,895	9,744	17,241	1,883	26,767	...
543	156	61	15,726	...	...	16,486	865	...	6,145	...	...	75	...
512	766	29	3,119	...	...	4,426	384	...	4,212	...	...	125	...
352	106	21	...	...	...	479	1,524	67	76	...	...	65	...
221	7	25	...	...	...	253	377	137	...	...	...	166	...
106	157	63	...	...	...	326	31	...	375	...	...	...	...
343	156	17	...	...	...	516	1,051	6	1,692	...	...	220	125
219	277	54	1,146	...	...	1,696	1	...	230	...	...	50	...
58	199	21	...	...	...	278	126	81	25	...	...	25	...
165	83	4	...	...	...	252	7	9	...	...	...	25	...
196	...	14	...	...	...	210	160	...	...	...	14	...	...
148	40	3	...	...	...	191	97	...	...	...	...	32	...
219	48	1	...	...	...	268	...	...	...	...	...	...	...
313	199	10	...	...	...	522	88	61	...	...	...	...	...
548	72	7	...	...	...	627	2	17	...	...	...	50	...
105	43	...	...	...	...	148	298	7	...	...	...	720	...
247	136	2	...	...	...	385	27	...	3	...	...	250	...
126	...	4	...	...	...	130	526	1	129	...	...	...	...
441	66	5	...	...	...	512	112	91	2	...	...	455	...
331	102	12	...	...	...	445	208	373	...	...	...	...	...
271	33	11	...	...	...	315	22	41	...	...	...	345	...
749	...	17	...	...	...	766	100	61	1,116	...	...	100	...
100	...	16	...	...	...	116	...	6	...	...	...	...	...
213	...	18	...	...	...	231	53	29	...	...	...	33	...
259	...	7	...	...	...	266	1	...	...	...	...	6	...
24	...	13	...	...	...	37	31	2	...	...	...	5	...
41	...	...	...	...	...	41	276	30	1,017	...	297	81	...
6,850	2,646	435	19,991	...	...	29,922	6,367	1,019	15,022	...	311	2,828	125

Revenue derived from Municipal Property and powers apart from taxation—*concld.*								Grants and Contributions (for general and special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest on investments—			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
76	...	432	...	1,246	1,569	...	13,723	...	360	300	...	...	...	500	...	1,128	2,288
1,990	51	183	70	...	...	...	2,526	...	...	...	...	...	...	...	...	...	...
1,425	...	68	...	...	...	...	1,644	...	...	30	...	...	200	...	...	430	660
295	...	22	...	...	...	...	516	...	...	...	...	...	300	...	...	65	365
...	...	216	...	...	...	...	403	...	...	...	...	...	100	...	...	639	739
...	543	300	...	...	...	...	3,195	...	...	...	...	...	...	...	...	...	...
3,786	594	1,221	70	1,246	1,569	...	22,007	...	360	330	...	...	600	500	...	2,262	4,052
...	...	229	...	...	6	...	1,549	...	...	732	...	...	1,000	...	...	1,213	2,945
...	...	318	...	...	...	...	2,490	...	...	370	...	...	1,000	...	...	256	1,626
...	...	98	...	...	...	...	2,043	...	...	1,045	...	...	144	200	...	63	1,452
...	...	45	...	...	...	...	54	...	...	...	...	...	240	...	...	33	273
...	...	461	...	...	...	...	4,587	...	...	1,415	...	...	1,384	200	...	352	3,351
465	58	222	...	1,849	432	...	18,647	972	6,377	518	...	250	5,821	...	570	772	15,280
...	...	183	...	...	...	...	2,892	...	...	170	...	...	240	...	...	803	1,183
...	...	60	30	...	...	...	543	...	...	545	...	...	180	...	...	155	880
...	...	107	...	...	...	...	2,910	...	...	...	...	...	180	...	...	187	367
...	...	48	52	...	...	...	691	...	...	500	...	...	224	10	...	131	865
...	...	44	...	...	...	...	264	...	...	100	...	...	225	...	...	78	403
...	...	44	...	...	...	...	171	...	...	...	...	...	225	...	...	358	583
465	58	708	82	1,849	432	...	26,118	972	6,377	1,833	...	250	7,065	10	570	2,484	19,561
...	...	345	...	...	...	...	943	...	...	...	...	...	...	94	...	...	94
...	6	436	...	...	...	...	3,259	...	...	2,589	...	...	400	15	..	2,400	5,404
...	...	176	...	...	...	...	291	...	...	...	...	...	...	...	...	...	...
1,102	...	343	85	...	...	...	1,817	...	...	135	...	...	...	...	...	125	260
336	...	473	...	...	...	...	2,223	...	...	...	...	...	...	700	...	275	975
...	...	52	...	...	...	...	52	...	...	...	...	...	...	...	...	...	...
2,800	...	40	...	...	...	...	2,840	...	...	340	...	...	...	...	5	228	340
...	...	17	...	...	...	...	430	...	...	517	...	...	300	...			1,050
4,238	6	1,882	85	...	...	...	11,855	...	...	3,581	...	...	700	809	5	3,028	8,123
...	10,530‡	7,502	8,591	...	...	...	54,738	250	...	....	...	...	...	...	...	186	436
...	...	246	...	...	...	...	862	...	...	...	...	...	...	...	...	41	41
...	10,530	7,748	8,591	...	...	...	55,600	250	...	...	...	...	...	...	...	227	477
8,489	11,188	12,249	8,828	3,095	2,007	...	1,21,716	1,222	6,737	7,891	...	250	10,749	1,519	575	9,566	38,509
435	...	2,290	...	...	...	...	9,810	...	...	500	1,400	...	...	500	...	...	2,400
...	...	322	...	...	...	...	5,043	...	...	...	120	...	...	...	...	13	133
81	...	212	...	...	...	...	2,025	15,000	...	...	...	...	...	40	...	...	15,040
61	...	48	...	...	...	...	789	...	...	...	...	...	...	160	...	...	160
2,673	300	344	...	...	...	...	3,723	5,728	...	...	240	...	600	...	129	...	6,697
...	...	159	...	...	...	...	3,253	2,800	...	...	...	...	...	...	...	...	2,800
70	...	335	...	...	...	...	686	...	...	...	...	...	...	350	...	...	350
...	...	178	...	...	...	...	435	4,000	...	...	...	...	600	...	...	23	4,623
120	...	151	...	...	...	...	312	...	...	...	...	...	120	...	...	112	232
120	3	103	...	...	...	...	400	...	...	...	...	...	300	...	...	50	350
...	250	84	...	...	...	...	463	...	...	...	...	...	...	...	...	53	53
...	...	5	...	...	...	...	5	...	...	...	...	...	...	...	...	38	38
773	...	59	...	...	...	...	981	...	...	...	1,062	11	468	...	...	1	1,542
750	...	32	...	...	...	...	851	...	...	...	200	...	...	200	...	...	400
242	...	262	...	...	...	...	1,529	...	...	...	...	...	...	7,500	...	...	7,500
144	175	63	...	...	...	...	662	...	...	...	...	...	...	...	...	36	36
140	81	657	...	...	...	...	1,534	7,000	...	...	...	...	...	820	...	15	7,835
...	...	21	...	...	35	...	716	9,000	...	2,585	3,000	...	120	...	...	365	15,020
...	...	207	...	...	...	...	788	...	...	...	...	...	...	143	...	28	171
...	1	45	...	...	...	...	454	...	...	...	...	...	...	...	...	76	76
188	...	429	175	...	...	...	2,169	...	...	...	...	...	...	...	...	...	...
...	...	181	...	...	...	...	187	...	...	...	...	...	...	...	...	...	...
...	...	27	...	...	...	...	142	...	...	59	1,450	...	120	100	...	95	1,824
...	...	12	...	...	...	...	19	...	...	...	...	...	120	...	...	...	120
...	...	47	...	...	...	...	85	...	...	...	...	...	...	...	...	...	...
...	...	68	...	...	...	...	1,769	...	...	...	...	...	...	...	...	863	863
5,797	810	6,341	175	...	35	...	38,830	43,528	...	3,094	7,472	11	2,448	9,813	129	1,768	68,263

in Bengal during the year ending 31st March 1908.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.					
					From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
649	671	1,320	*1,16,999*	...	...	...	...	...	15,371	1,287	16,658	1,33,657	1,36,983	2 8 8	3 0 4	
56	22	78	*15,063*	...	...	...	...	...	670	146	816	15,879	19,327	1 8 3	1 13 8	
...	109	109	*10,379*	...	...	...	...	...	1,524	666	2,190	12,569	15,281	1 1 2	1 7 0	
106	26	132	*4,652*	...	...	...	...	...	...	218	218	4,870	5,583	0 9 1	0 13 3	
...	509	509	*18,528*	...	...	...	...	100	163	4,375	4,638	23,166	27,445	0 15 11	1 2 0	
189	331	520	*24,832*	...	4,000	...	...	...	...	273	4,273	29,105	31,071	1 2 1	1 6 1	
1,000	1,668	2,668	*1,90,453*	...	4,000	...	...	100	17,728	6,965	28,793	2,19,246	2,35,690	1 10 11	2 0 4	
24	47	71	*16,052*	...	...	...	...	...	1,106	361	1,467	17,519	18,665	1 4 0	1 13 7	
199	394	593	*20,032*	...	2,000	...	...	...	2,608	1,286	5,894	25,926	28,382	0 11 2	0 15 5	
...	248	248	*12,133*	55	...	...	...	...	254	580	889	13,022	13,935	0 6 10	0 10 2	
...	247	247	*6,219*	...	...	...	...	...	208	182*	390	6,609	6,815	0 6 4	0 7 4	* This includes Rs 109 on account of the difference of the value of all cheques issued during the year and the value of all cheques cashed during the year.
199	889	1,088	*38,384*	55	2,000	...	...	...	3,070	2,048	7,173	45,557	49,132	0 8 5	0 11 2	
...	156	156	*74,318*	...	...	...	...	...	6,466	254	6,720	81,038	91,267	1 2 11	2 3 10	
...	58	58	*10,835*	...	...	...	...	...	1,732	2	1,734	12,569	13,643	0 13 5	1 6 0	
...	27	27	*8,851*	...	...	...	...	...	...	2,587	2,587	11,438	13,392	0 8 0	0 9 8	
...	29	29	*6,767*	...	...	...	...	...	439	31	470	7,237	7,907	0 5 10	0 11 8	
...	1	1	*4,842*	...	...	...	...	...	...	20	20	4,862	5,962	0 5 0	0 7 6	
...	70	70	*3,751*	...	...	...	...	...	200	19	219	3,970	4,334	0 9 4	0 12 1	
...	5	5	*5,177*	...	...	...	...	...	60	...	60	5,237	6,030	0 7 3	0 8 9	
...	346	346	*1,14,541*	...	...	...	...	...	8,897	2,913	11,810	1,26,351	1,42,535	0 11 11	1 4 5	
...	249	249	*56,071*	...	...	...	...	...	3,145	301	3,946	60,017	69,930	1 13 5	1 14 6	
...	144	144	*65,899*	...	...	...	...	...	3,840	14,304	18,144	84,043	90,912	1 4 3	1 7 8	
2	18	20	*16,567*	...	...	...	...	...	1,059	19,839	20,898	37,465	43,428	2 4 1	2 5 8	
895	73	968	*25,083*	...	...	...	...	50	1,127	501	1,678	26,761	32,253	1 4 4	1 7 4	
...	14	14	*20,709*	...	...	...	...	...	1,089	1,392	2,481	23,190	28,561	1 2 1	1 5 10	
...	6	6	*7,588*	...	...	...	...	...	...	510	510	8,098	9,870	1 4 0	1 4 5	
...	132	132	*5,487*	...	...	...	...	50	3,008	164	3,222	11,709	14,346	0 12 1	1 4 11	
...	1,134†	1,134	*8,066*	...	...	...	...	...	...	...	...	8,066	8,680	0 10 1	0 13 6	† Includes Rs. 1,074 being advances during 1906-07 adjusted this year The actual income under this head is therefore Rs. 60.
897	1,770	2,667	*2,08,470*	...	...	...	...	100	13,268	37,511	50,879	2,59,349	2,97,980	1 5 10	1 8 10	
2,411	4,006	6,417	*7,97,177*	...	1,10,000	...	...	...	1,86,843	8,474	3,05,317	11,02,494	13,09,903	4 9 9	6 15 11	‡ Including court-fees, water-rate and Town-hall.
511	379	890	*33,724*	...	...	...	...	...	...	46	46	33,770	36,203	1 11 2	1 12 10	
2,922	4,385	7,307	*8,30,901*	...	1,10,000	...	...	...	1,86,843	8,520	3,05,363	11,36,264	13,46,106	4 4 7	6 7 1	
5,042	9,105	14,147	*13,98,801*	55	1,16,000	...	...	200	2,30,912	58,318	4,05,485	18,04,286	20,90,108	2 2 8	3 3 11	
842	1,517	2,359	*2,04,864*	...	61,000	...	...	...	376	20,615	81,991	2,86,855	3,19,905	4 4 2	5 0 5	
5,713	1,207	6,920	*1,02,926*	...	...	...	...	...	125	14,017	14,142	1,17,068	1,92,888	2 10 8	3 2 10	
80	20	100	*56,727*	...	25,000	...	...	...	125	3,748	28,873	85,600	86,512	1 8 7	2 3 8	
260	25	285	*19,680*	...	...	...	...	100	40	111	251	19,931	20,733	1 6 0	1 7 9	
5	551	556	*36,658*	...	...	...	...	...	3,890	297	4,187	40,845	41,857	0 15 4	1 6 2	
10	178	188	*26,603*	...	...	...	...	...	1,156	4,952	6,108	32,711	41,568	1 8 9	2 1 2	§ The difference of Rs. 481 was due to a clerical mistake made by the Municipality by showing the amount in column 58 instead of in column 55 of Form III for 1906-07.
...	118	118	*67,044*	...	...	...	...	...	161	409	570	67,614	78,924	1 11 0	1 12 3	
...	101	101	*14,304*	...	...	...	...	...	...	260	260	14,564	16,227	0 13 2	1 5 4	
600	154	754	*8,035*	...	17,000	...	...	...	...	38	17,038	25,073	25,695	1 8 6	1 14 5	
...	36	36	*7,503*	...	...	...	...	...	...	127	127	7,630	8,720	0 11 9	0 13 7	
...	2	2	*14,936*	...	...	...	...	...	37	2,161	2,198	17,134	23,027	1 4 10	1 5 10	
...	15	15	*4,618*	...	...	...	...	...	92	95	187	4,805	5,528	0 13 8	0 14 9	
18	790	808	*12,816*	...	...	...	...	...	15	149	164	12,980	14,631	0 15 2	1 4 8	
...	26	26	*12,483*	...	2,000	...	...	...	142	100	2,242	14,725	16,775	0 15 1	1 1 10	
8	47	55	*39,362*	...	...	...	...	...	2,400	684	3,084	42,446	93,091	1 14 0	2 7 2	
...	24	24	*13,143*	...	...	...	...	...	16	73	89	13,232	16,658	1 0 6	1 2 0	
100	127	227	*22,440*	...	21,000	...	...	...	...	259	21,259	43,699	44,846	1 8 5	2 11 2	
6	202	208	*28,615*	...	15,000	...	...	...	...	272	15,272	43,887	49,196	1 6 6	3 5 0	
...	86	86	*17,007*	...	...	...	...	...	505	136	641	17,648	25,387	1 1 11	1 3 8	
...	13	13	*10,829*	...	...	...	...	...	...	80	80	10,909	13,678	1 0 0	1 1 5	
164	111	265	*35,751*	...	...	...	...	...	100	1,044	1,144	36,895	54,226	1 8 2	1 10 6	¶ The difference of Rs. 21 was due to a mistake made by the Municipality be showing the amount in column 58 instead of in column 55 of Form III of 1906-07.
...	5	5	*4,195*	...	...	...	...	...	250	24	274	4,469	8,198	0 10 7	0 11 5	
...	12	12	*9,582*	...	6,000	...	...	...	...	59	6,059	15,641	17,769	0 7 2	0 9 4	
...	13	13	*5,918*	...	...	...	...	...	...	64	64	5,982	6,028	0 6 9	0 7 3	
...	20	20	*3,069*	...	...	...	...	...	...	30	30	3,099	4,094	0 9 2	0 9 7	
3	576	579	*29,120*	...	15,000	...	...	...	425	2,452	17,877	46,997	53,820	1 15 8	2 3 8	
7,799	5,976	13,775	*8,08,228*	...	1,62,000	...	...	100	9,855	52,256	2,24,211	10,32,439	12,79,981	2 10 9	2 0 11	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
PRESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	2,441	...	...	...	...	...	...	...	...	...	...	23,389	3,962	915	...	...	...	11,836	...	157	40,259
	55	Santipur	15,953	...	...	...	...	...	...	...	...	...	...	19,775	2,440	1,158	...	...	...	11,871	...	367	35,611
	56	Ranaghat	2,134	...	...	...	...	...	...	...	...	...	...	6,252	1,035	274	...	...	...	4,283	...	24	11,868
	57	Nadia	4,919	...	...	...	...	...	...	...	...	...	...	6,227	528	106	...	...	...	5,577	...	14	12,452
	58	Kushtia	3,487	...	...	...	...	...	...	...	...	...	...	1,660	1,328	471	...	...	...	2,343	1,556	56	7,354
	59	Kumarkhali	1,207	...	...	...	...	...	...	...	...	...	...	165	185	92	...	...	...	2,094	2,789	58	5,383
	60	Meherpur	492	...	...	...	...	...	...	...	...	...	...	287	275	62	...	...	...	...	2,370	7	3,001
	61	Birnagar	1,933	...	...	...	...	...	...	...	...	...	...	...	211	...	...	...	...	...	2,768	...	2,979
	62	Chakdah	1,338	...	...	...	...	...	...	...	...	...	...	125	1,056	79	...	...	...	...	2,592	14	3,866
		Total	33,864	...	...	...	...	...	...	...	...	...	...	57,820	11,020	3,157	...	...	...	38,004	12,075	697	1,22,773
Murshidabad.	63	Berhampore	2,105	...	...	...	...	...	...	...	...	...	...	5,702	3,740	345	1,521	20,775	...	14,410	15,414	448	62,355
	64	Murshidabad	3,866	...	...	...	...	...	...	...	...	...	...	771	1,542	116	1,196	...	...	5,265	7,091	59	16,040
	65	Azimganj	15,341	...	...	...	...	...	...	...	...	...	...	332	2,096	474	791	...	...	6,385	9,843	75	19,996
	66	Jangipur	854	...	...	...	...	...	...	...	...	...	...	284	307	70	3,469	...	...	2,426	3,300	21	9,877
	67	Kandi	633	...	...	...	...	...	...	...	...	...	...	317	487	143	...	...	...	1,838	6,133	18	8,936
		Total	22,799	...	...	...	...	...	...	...	...	...	...	7,406	8,172	1,148	6,977	20,775	...	30,324	41,781	621	1,17,204
Jessore	68	Jessore	1,142	...	...	...	...	...	...	...	...	...	...	10,072	3,301	224	...	...	...	5,448	...	6	19,051
	69	Kotchandpur	1,570	...	...	...	...	...	...	...	...	...	...	30	2,168	5	160	...	...	691	3,009	87	6,150
	70	Maheshpur	1,293	...	...	...	...	...	...	...	...	...	...	44	116	...	...	...	...	...	1,988	8	2,155
		Total	4,005	...	...	...	...	...	...	...	...	...	...	10,146	5,584	229	160	...	...	6,139	4,997	101	27,356
Khulna	71	Khulna	6,693	...	...	...	...	...	...	...	...	...	...	3,839	188	712	500	...	...	5,001	5,640	61	15,941
	72	Satkhira	219	...	...	...	...	...	...	...	...	...	...	391	457	30	...	...	...	1,319	4,262	47	6,506
	73	Debhatta	243	...	...	...	...	...	...	...	...	...	...	28	...	...	49	...	...	...	1,385	2	1,464
		Total	7,155	...	...	...	...	...	...	...	...	...	...	4,258	645	742	549	...	...	6,320	11,287	110	23,911
		Divisional Total	3,15,365	...	...	...	...	...	...	...	...	...	...	3,52,645	66,619	23,222	12,175	80,532	16,831	2,58,735	1,31,567	6,356	9,48,682
PATNA DIVISION.																							
Patna	74	Patna	39,053	...	...	...	...	...	...	...	...	...	...	87,563	13,609	5,397	19,366	...	...	21,500	...	310	1,47,745
	75	Barh	5,274	...	...	...	...	...	...	...	...	...	...	...	379	207	...	...	...	1,018	5,993	27	8,124
	76	Bihar	2,873	...	...	...	...	...	...	...	...	...	...	258	1,789	988	...	...	...	6,589	15,985	248	25,857
	77	Dinapore	14,122											11,661	4,001	325	...	...	...	3,332	...	126	19,445
	78	Khagole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	61,322	...	...	...	...	...	...	...	...	...	...	99,482	20,278	6,917	19,366	...	...	32,439	21,978	711	2,01,171
Gaya	79	Gaya	29,468	...	...	...	...	...	...	...	...	...	...	52,630	9,940	1,182	...	...	...	24,912	...	689	89,353
	80	Tikari	536	...	...	...	...	...	...	...	...	...	...	5,400	344	179	...	...	...	...	...	35	5,958
	81	Daudnagar	1,618	...	...	...	...	...	...	...	...	...	...	190	341	210	970	...	...	...	2,688	73	4,472
		Total	31,622	...	...	...	...	...	...	...	...	...	...	58,220	10,625	1,571	970	...	...	24,912	2,688	797	99,783
Shahabad	82	Arrah	4,318	...	...	...	...	...	...	...	...	...	...	2,776	4,979	612	...	13,702	...	2,472	18,317	251	43,109
	83	Jagdishpur	5,126	...	...	...	...	...	...	...	...	...	...	...	1,260	44	...	...	...	...	3,878	...	5,182
	84	Buxar	819	...	...	...	...	...	...	...	...	...	...	266	424	176	...	...	...	1,666	6,300	29	8,861
	85	Dumraon	556	...	...	...	...	...	...	...	...	...	...	75	689	225	...	...	...	...	7,348	6	8,343
	86	Bhabhua	614	...	...	...	...	...	...	...	...	...	...	167	160	208	...	...	...	...	2,119	7	2,661
	87	Sasaram	487	...	...	...	...	...	...	...	...	...	...	776	355	212	...	...	...	...	7,057	94	8,494
		Total	11,920	...	...	...	...	...	...	...	...	...	...	4,060	7,867	1,477	...	13,702	...	4,138	45,019	387	76,650
Saran	88	Chapra	11,545	...	...	...	...	...	...	...	...	...	...	30,623	4,239	647	1,925	...	...	...	...	1,118	38,552
	89	Revelganj	2,499	...	...	...	...	...	...	...	...	...	...	3,630	1,024	57	1,600	...	...	...	...	25	6,336
	90	Sewan	4,024	...	...	...	...	...	...	...	...	...	...	...	815	273	...	...	...	2,809	7,101	98	11,096
		Total	18,068	...	...	...	...	...	...	...	...	...	...	34,263	6,078	977	3,525	...	...	2,809	7,101	1,241	55,984
Champaran.	91	Motihari	16,735	...	...	...	...	...	...	...	...	...	...	9,412	958	238	...	...	...	439	...	10	11,057
	92	Bettiah	3,435	...	...	...	...	...	...	...	...	...	...	4,595	1,279	419	...	...	...	1,154	10,959	180	18,586
		Total	20,170	...	...	...	...	...	...	...	...	...	...	14,007	2,237	657	...	...	...	1,593	10,959	190	29,643

Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revénue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
869	379	20	...	...	...	1,268	738	2,376	21	...	...	40	...
704	127	56	...	...	...	887	90	...	...	5,894	...	35	...
240	24	16	...	...	...	280	115	160	...	...	6	30	...
280	...	7	...	...	...	287	379	21	...	...	6	...	...
198	...	6	...	...	...	204	...	196	3	...	...	40	...
186	...	9	...	...	...	145	79	48	...	...	...	15	...
441	...	5	...	...	...	446	...	127	...	...	55	10	...
193	...	4	...	...	...	197	...	17	...	...	...	...	...
182	...	...	...	...	...	182	26	37	...	...	...	15	...
3,243	530	123	...	...	...	3,896	1,427	2,982	24	5,894	67	185	...
358	367	48	...	...	...	773	1,363	178	...	...	...	162	...
916	...	16	...	...	...	932	107	21	...	...	...	445	...
963	...	17	...	...	...	980	...	...	...	...	...	40	...
192	...	7	...	...	...	196	77	...	...	...	...	...	...
206	...	12	...	...	...	218	...	39	5	...	...	...	...
2,635	367	100	...	...	...	3,102	1,547	238	5	...	...	647	...
523	164	10	...	...	...	697	179	72	...	...	...	55	...
200	41	12	...	...	...	253	242	...	...	...	...	27	...
174	...	1	...	...	...	175	...	456	...	...	...	...	...
897	205	23	...	...	...	1,125	421	528	...	...	...	82	...
496	43	20	...	...	...	559	531	11	...	32	109	25	...
234	12	5	...	1	...	252	126	50	...	...	...	...	...
98	...	1	...	...	...	99	13	1	...	...	...	...	...
828	55	26	...	1	...	910	670	62	...	32	109	25	...
14,453	3,803	707	19,991	1	...	38,955	10,432	4,829	15,051	5,926	487	3,767	125
605	570	138	...	...	1,273	2,686	1,338	384	2	...	508	1,337	...
195	...	15	...	...	...	210	...	...	...	...	...	...	...
540	...	60	...	...	...	600	258	950	36	...	...	432	...
93	...	14			...	107	...	...	...		...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,433	670	227	...	...	1,273	3,603	1,596	1,334	38	...	508	1,769	...
1,640	780	148	...	...	...	2,568	3,466	149	...	...	1,411	7,780	...
216	...	6	...	...	...	222	103	2	...	...	...	11	...
479	...	5	...	...	12	496	...	110	...	...	...	...	...
2,335	780	159	...	...	12	3,286	3,569	261	...	...	1,411	7,791	...
286	148	49	...	...	...	483	507	16	2	...	...	4,014	...
157	...	9	...	...	...	166	...	...	...	...	...	...	...
109	8	5	...	...	...	122	70	...	...	...	...	44	...
254	...	14	...	...	...	268	...	...	30	...	...	...	...
336	...	15	...	...	...	351	24	61	66	...	15	52	...
679	...	1	...	...	...	680	505	...	235	...	...	4,637	...
1,821	156	93	...	...	...	2,070	1,106	77	333	...	15	8,747	...
203	806	104	...	...	...	1,113	165	163	192	279	...	1,502	...
59	...	24	...	...	...	83	110	16	...	...	...	...	...
104	...	46	...	...	...	150	220	...	22	...	...	1,238	...
366	806	174	...	...	...	1,346	495	179	214	279	...	2,740	...
258	...	20	...	...	...	278	140	95	...	881	...	3,331	...
694	...	30	...	...	...	724	...	...	35	...	...	408	...
952	...	50	...	...	...	1,002	140	95	35	881	...	3,739	...

Revenue derived from Municipal Property and owers Papart from Taxation—*concld.*								Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).			Interest on investments.					From Government.			From local funds.			From other sources.			
From burning-ghats and burial grounds.	Other fees.	Fines under Municipal and other Acts.	For general purposes.	For educational purposes.	For medical purposes.	Premium on loans.	Total.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	98	666	...	...	...	...	3,939	60	...	375	...	...	720	...	...	846	2,0017
194	40	368	...	...	...	...	6,621	...	...	...	...	...	...	...	...	...	...
...	17	77	...	...	...	...	405	500	...	344	...	...	120	...	...	336	1,300
26	15	83	...	...	...	...	530	200	...	150	...	...	920	...	...	242	1,512
...	16	126	...	...	...	...	381	...	...	336	...	...	120	40	...	396	892
...	...	257	...	...	...	...	399	...	...	...	...	...	120	...	...	23	143
...	...	3	...	...	...	...	195	...	...	230	...	...	120	...	...	307	657
...	...	68	...	...	...	...	85	...	...	...	...	...	...	...	...	236	236
...	...	8	...	...	...	...	86	...	...	...	...	...	120	...	...	...	120
220	186	1,656	...	...	...	...	12,641	760	...	1,435	...	...	2,240	40	...	2,386	6,861
719	...	312	...	...	1,571	...	4,305	6,500	...	6,440	...	...	3,000	...	...	7,044	22,984
327	...	128	...	...	140	...	1,168	...	...	330	...	...	180	3,600	...	1,799	5,909
356	...	103	...	...	...	...	499	...	...	...	...	...	120	13	...	67	200
1,025	...	87	...	...	...	...	1,189	...	...	50	...	...	1,500	...	...	698	2,248
...	...	87		...	...	...	131	...	...	...	...	...	...	...	...	...	...
2,427	...	717	...	...	1,711	..	7,292	6,500	...	6,820	...	...	4,800	3,613	...	9,608	31,341
211	...	295	...	...	63	...	875	...	...	1,219	...	...	1,288	...	...	1,622	4,129
15	...	106	...	...	...	...	390	...	...	...	...	...	100	...	...	18	118
...	...	49	...	...	...	...	505	...	...	...	...	...	225	...	...	33	258
226	...	450	...	...	63	...	1,770	...	...	1,219	...	...	1,613	...	...	1,673	4,505
...	...	115	...	...	178	...	1,001	737	160	808	...	100	984	791	...	1,074	4,654
...	...	130	...	...	63	...	369	...	...	115	...	...	180	...	...	1,011	1,306
...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...
...	...	245	...	...	241	...	1,384	737	160	923	...	100	1,164	791	...	2,085	5,960
8,670	996	9,409	175	...	2,050	...	61,917	51,525	160	13,491	7,472	111	12,265	14,257	129	20	1,16,930
...	...	2,533	...	...	...	...	6,102	14,055	...	10,300	675	...	6,500	1,911	...	6,713	37,154
...	...	194	...	...	...	...	194	500	...	46	...	...	1,000	...	...	108	1,654
...	...	378	...	...	...	...	2,054	1,400	...	45	...	...	1,500	400	...	1,128	4,473
		195					195	...		60	...	...	1,000	...		1,232	2,292
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	3,300	...	...	...	...	8,545	12,955	...	10,451	675	...	10,000	2,311	...	9,181	45,573
...	284	2,553	...	...	210	...	15,853	5,100	...	13,383	...	...	8,903	...	...	319	27,705
...	...	76	...	...	...	...	192	250	...	...	3,000	...	...	...	...	...	3,250
...	...	53	...	...	...	...	163	250	...	165	...	...	389	...	...	4	808
...	284	2,682	...	...	210	...	16,208	5,600	...	13,548	3,000	...	9,292	...	...	323	31,763
...	...	616	...	...	131	...	5,286	2,700	...	...	...	...	2,000	...	...	1,553	6,253
...	...	30	...	...	...	...	30	750	...	...	...	...	...	...	...	...	750
...	...	94	...	...	...	...	208	700	...	550	...	...	500	...	...	97	1,847
...	...	198	...	...	...	...	228	600	...	...	...	...	...	100	...	...	700
...	...	40	...	...	...	...	258	300	...	150	...	...	710	...	...	271	1,431
...	...	40	...	...	...	...	5,417	500	...	50	...	...	1,380	...	...	1,848	3,778
...	...	1,018	...	...	131	...	11,427	5,550	...	750	...	...	4,590	100	...	3,769	14,759
...	...	924	4,050	87	485	...	7,847	1,500	...	294	...	157	7,350	...	...	4,203	13,504
...	1	73	...	...	...	...	200	1,000	...	50	...	...	...	...	...	180	1,230
...	...	133	...	...	...	...	1,613	1,200	...	50	...	...	500	...	...	715	2,465
...	1	1,130	4,050	87	485	...	9,660	3,700	...	394	...	157	7,850	...	...	5,098	17,199
...	...	134	...	...	35	...	4,616	...	...	225	...	...	3,300	...	...	21,711	25,236
...	...	77	...	...	...	...	520	...	...	925	...	...	1,200	...	...	2,533	4,658
...	...	211	...	...	35	...	5,136	...	...	1,150	...	...	4,500	...	...	24,244	29,894

in Bengal during the year ending 31st March 1907—contd.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.							Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 22) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale proceeds of Government securities, and withdrawals from Savings Bank.	Loans.		Realizations of Sinking Fund for repayment of loans.	Advances.							
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.	Deposits.	Total.				
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	850	850	*48,317*	...	...	...	...	...	7,241	2,983	10,224	58,541	60,982	1 10 2	1 15 5	
7	520	527	*43,646*	...	...	...	...	125	10,933	78	11,136	54,782	70,740	1 5 2	1 9 11	
267	8	275	*14,128*	...	...	...	...	...	2,191	955	3,146	17,274	19,408	1 6 5	1 10 9	
1	19	20	*14,801*	...	...	...	...	...	372	777	1,149	15,950	20,869	1 2 4	1 5 9	
5	400	405	*9,236*	...	...	...	...	...	773	583	1,356	10,592	14,079	1 6 1	1 11 8	
5	17	22	*6,092*	...	...	...	...	...	255	...	255	6,347	7,554	1 2 9	1 5 3	
...	25	25	*4,324*	...	...	...	...	...	811	310	1,121	5,445	5,937	0 8 3	0 11 11	
...	38	38	*3,535*	...	...	...	...	...	769	29	798	4,333	6,171	0 15 3	1 2 1	
...	39	39	*4,293*	...	...	...	...	50	465	269	784	5,077	6,465	0 11 1	0 12 6	
285	1,916	2,201	*1,48,372*	...	...		...	175	23,810	5,984	29,969	1,78,341	2,12,205	1 4 7	1 8 11	
250	1,568	1,818	*92,235*	...	...	...	...	...	4,080	802	4,882	97,117	99,222	2 8 10	3 12 6	
...	183	183	*24,232*	80	...	...	...	50	2,127	1,086	3,343	27,575	31,441	1 0 11	1 9 6	
8	742	750	*22,425*	...	...	...	...	...	130	100	230	22,655	37,996	1 7 10	1 10 9	
...	48	48	*13,561*	...	...	...	...	100	2,101	2,772	4,973	18,534	19,388	0 14 5	1 3 10	
839	242	1,081	*10,366*	...	...	...	...	...	...	132	132	10,498	11,131	0 11 10	0 13 9	
1,097	2,783	3,880	*1,62,819*	80	...	...	...	150	8,438	4,892	13,560	1,76,379	1,99,178	1 8 8	2 2 3	
202	1,755	1,957	*26,709*	...	...	...	...	...	...	...	...	26,709	27,851	2 5 10	3 5 0	
...	32	32	*6,943*	...	...	...	...	...	...	1,152	1,152	8,095	9,665	0 10 3	0 11 7	
...	7	7	*3,100*	...	...	...	...	...	738	41	779	3,879	5,172	0 8 2	0 11 10	
202	1,794	1,996	*36,752*	...	...	...	...	...	738	1,193	1,931	38,683	42,688	1 2 6	1 10 6	
...	485	485	*22,640*	...	...	...	...	65	2,346	1,894	4,305	26,945	33,638	1 8 4	2 2 6	
...	6	6	*8,439*	...	...	...	...	...	...	1,442	1,442	9,881	10,100	0 10 0	0 13 0	
38	29	67	*1,644*	...	...	...	...	...	...	100	100	1,744	1,987	0 4 3	0 4 9	
38	520	558	*32,723*	...	...	...	...	65	2,346	3,436	5,847	38,570	45,725	0 14 6	1 3 10	
9,421	12,989	22,410	*11,88,894*	80	1,62,000	...	...	490	45,187	67,761	2,75,518	14,64,412	17,79,777	1 8 9	1 15 1	
519	934	1,453	*1,95,140*	2,965	...	...	...	...	15,775	3,617	22,357	2,17,497	2,56,550	0 15 4	1 4 3	
9	904	913	*11,095*	...	...	...	...	...	1,384	121	1,505	12,600	17,874	0 10 8	0 14 7	
9	119	128	*33,112*	...	...	...	...	...	3,520	2,762	6,282	39,394	42,267	0 12 1	0 15 6	
...	136	136	*22,175*	...					5,960	1,493	7,453	29,628	43,750	0 13 7	0 15 6	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	This Municipality was created at the close of the year, hence the figures are blank.
537	2,093	2,630	*2,61,522*	2,965	...	...	...	...	26,639	7,993	37,597	2,99,119	3,60,441	0 14 5	1 2 9	
86	1,405	1,491	*1,36,970*	...	...	...	...	...	26,980	1,392	28,372	1,65,342	1,94,810	1 4 0	1 14 8	
52	14	66	*9,688*	...	...	...	...	...	346	3	349	10,037	10,573	0 14 9	1 8 0	
...	29	29	*5,968*	...	...	...	...	...	62	105	167	6,135	7,753	0 7 4	0 9 9	
138	1,448	1,586	*1,52,626*	...	...	...	...	...	27,388	1,500	28,888	1,81,514	2,13,136	1 2 3	1 11 11	
263	1,218	1,481	*56,612*	...	...	...	...	...	1,825	248	2,073	58,685	63,003	0 13 9	1 3 7	
...	...	...	*6,128*	...	...	...	...	...	5,278	...	5,278	11,406	16,532	0 7 2	0 8 6	
...	13	13	*11,051*	...	...	...	...	...	1,500	740	2,240	13,291	14,110	0 9 10	0 12 8	
1	28	29	*9,568*	...	...	...	...	...	1,325	...	1,325	10,893	11,449	0 6 10	0 8 6	
...	163	163	*4,864*	...	...	...	...	...	647	157	804	5,668	6,282	0 7 0	0 13 9	
...	240	240	*18,609*	...	...	...	...	...	3,257	1,458	4,715	23,324	23,811	0 5 6	0 13 7	
264	1,662	1,926	*1,06,832*	...	...	...	...	...	13,832	2,603	16,435	1,23,267	1,35,187	0 9 8	0 14 4	
13	1,371	1,384	*62,410*	...	...	...	...	...	70	2,554	2,624	65,034	76,579	0 13 5	1 5 9	
...	254	254	*8,103*	...	...	...	...	...	...	...	...	8,103	10,502	0 10 4	0 13 3	
...	111	111	*15,435*	...	...	...	...	...	336	1,403	1,739	17,174	21,198	0 11 3	0 15 8	
13	1,736	1,749	*85,948*	...	...		...	...	406	3,957	4,363	90,311	1,08,379	0 12 10	1 3 3	
78	37	115	*41,302*	...	...	...	...	...	3,870	17,528	21,398	62,700	79,435	0 12 10	3 0 1	
...	106	106	*24,594*	...	...	...	...	...	1,795	3	1,798	26,392	29,827	0 12 0	0 15 11	
78	143	221	*65,896*	...	...	...	...	...	5,665	17,531	23,196	89,092	1,09,262	0 12 4	1 11 5	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES. (i)—Octroi. (a) Class I. (Articles of food or drink for men and animals.)	(b) Class II. (Animals for slaughter.)	(c) Class III. (Fuel, lighting, and washing.)	(d) Class IV. (Building materials.)	(e) Class V. (Drugs, gums and spices.)	(f) Class VI. (Tobacco.)	(g) Class VII. (Cloth.)	(h) Class VIII. (Metals.)	(i) Composition for Octroi.	Total.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary). Tax on persons.	Miscellaneous receipts and penalties.	Total rates and taxes.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
PATNA DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur	5,448	...	...	...	...	...	...	...	...	...	...	32,917	2,982	331	14,859	...	...	18,454	...	290	69,833
	94	Hajipur ...	9,882	...	...	...	...	...	...	...	...	...	...	8,957	657	133	...	...	...	...	...	125	9,872
	95	Lalganj ...	2,685	...	...	...	...	...	...	...	...	...	...	4,816	393	108	...	...	...	...	...	52	5,369
	96	Sitamarhi ...	638	...	...	...	...	...	...	...	...	...	...	411	717	301	...	...	...	1,676	6,762	151	10,018
		Total ...	18,653	...	...	...	...	...	...	...	...	...	...	47,101	4,749	873	14,859	...	...	20,130	6,762	618	95,092
Darbhanga	97	Darbhanga ...	7,428	...	...	...	...	...	...	...	...	...	...	9,110	5,404	985	...	...	...	8,900	23,417	291	48,107
	98	Madhubani ...	3,201	...	...	...	...	...	...	...	...	...	...	456	864	300	...	...	...	...	6,417	32	8,069
	99	Rosera ...	661	...	...	...	...	...	...	...	...	...	...	52	1,339	62	...	...	...	...	3,105	1	4,559
	100	Samastipur ...	2,126	...	...	...	...	...	...	...	...	...	...	510	847	279	...	...	...	...	4,239	21	5,896
		Total ...	13,416	...	...	...	...	...	...	...	...	...	...	10,128	8,454	1,626	...	...	...	8,900	37,178	345	66,631
		Divisional Total.	1,75,171	...	...	...	...	...	...	...	...	...	...	2,67,261	60,288	14,098	38,720	13,702	...	94,921	1,31,685	4,289	6,24,964
BHAGALPUR DIVISION.																							
Monghyr	101	Monghyr ...	2,750	...	...	...	...	...	...	...	...	...	...	20,572	4,155	973	12,417	...	...	9,189	...	159	47,465
	102	Jamalpur ...	6,986	...	...	...	...	...	...	...	...	...	...	17,033	866	170	...	...	...	7,560	...	42	25,671
		Total ...	9,736	...	...	...	...	...	...	...	...	...	...	37,605	5,021	1,143	12,417	...	...	16,749	...	201	73,136
Bhagalpur	103	Bhagalpur ...	82,450	...	...	...	...	...	...	...	...	...	...	41,739	11,032	823	10,823	27,278	...	14,687	...	506	1,06,888
	104	Colgong ...	984	...	...	...	...	...	...	...	...	...	...	188	606	126	...	...	...	...	2,811	20	3,751
		Total ...	83,434	...	...	...	...	...	...	...	...	...	...	41,927	11,638	949	10,823	27,278	...	14,687	2,811	526	1,10,639
Purnea ...	105	Purnea ...	5,193	...	...	...	...	...	...	...	...	...	...	14,814	2,770	148	...	...	...	5,200	...	77	23,004
	106	Kishanganj ...	8,905	...	...	...	...	...	...	...	...	...	...	550	5,443	925	...	...	...	1,432	4,093	58	12,501
	107	Katihar ...	2,467	...	...	...	...	...	...	...	...	...	...	4,282	1,612	134	...	...	...	...	...	111	6,139
		Total ...	16,565	...	...	...	...	...	...	...	...	...	...	19,646	9,825	1,202	...	...	...	6,632	4,093	246	41,644
Darjeeling	108	Darjeeling ...	37,612	...	...	...	...	...	...	...	...	...	...	59,803	1,882	1,108	...	24,257	55,652	24,334	...	81	1,67,217
	109	Kurseong ...	1,436	...	...	...	...	...	...	...	...	...	...	11,005	...	91	...	5,444	...	3,705	...	...	20,245
		Total ...	48	...	...	...	...	...	...	...	...	...	...	70,908	1,882	1,199	...	29,701	55,652	28,039	...	81	1,87,462
Santhal Parganas.	110	Deoghar ...	4,066	...	...	...	...	...	...	...	...	...	...	3,345	646	251	...	...	...	3,586	4,481	24	12,333
	111	Sahibganj ...	1,873	...	...	...	...	...	...	...	...	...	...	11,289	1,419	536	...	...	...	4,506	...	...	17,750
	112	Dumka ...	1,419	...	...	...	...	...	...	...	...	...	...	4,020	1,350	...	...	...	...	1,420	...	...	6,790
		Total ...	7,298	...	...	...	...	...	...	...	...	...	...	18,654	3,415	787	...	...	...	9,512	4,481	24	36,873
		Divisional Total.	1,56,081	...	...	...	...	...	...	...	...	...	...	1,38,740	31,781	5,280	23,240	56,979	55,652	75,619	11,385	1,078	4,49,754
ORISSA DIVISION.																							
Cuttack ...	113	Cuttack ...	15,252	...	...	...	...	...	...	...	...	...	...	21,395	(*a*) 3,776	839	8,993	...	...	15,719	...	121	50,843
	114	Jajpur ...	5,032	...	...	...	...	...	...	...	...	...	...	200	296	64	...	...	...	774	3,414	48	4,796
	115	Kendrapara	2,327	...	...	...	...	...	...	...	...	...	...	324	601	223	373	...	...	...	6,741	39	8,301
		Total ...	22,611	...	...	...	...	...	...	...	...	...	...	21,919	4,673	1,126	9,366	...	...	16,493	10,155	208	63,940
Balasore ...	116	Balasore ...	6,616	...	...	...	...	...	...	...	...	...	...	1,038	1,272	150	...	...	...	1,983	9,531	90	14,064
Puri ...	117	Puri ...	10,744	...	...	...	...	...	...	...	...	...	...	22,369	2,576	127	...	...	...	14,204	...	753	40,029
Sambalpur	118	Sambalpur ...	16,428	12,005	287	1,209	1,779	1,005	358	4,322	1,379	...	22,344	...	330	12	1,836	...	...	2,916	...	...	27,438
		Divisional Total.	56,399	12,005	287	1,209	1,779	1,005	358	4,322	1,379	...	22,344	45,326	8,851	1,415	11,202	...	...	35,596	19,686	1,051	1,45,471
CHOTA NAGPUR DIVISION.																							
Hazaribagh.	119	Hazaribagh...	5,127	...	...	...	...	...	...	...	...	...	...	534	1,453	123	...	...	...	4,892	5,018	31	12,051
	120	Chatra ...	3,179	...	...	...	...	...	...	...	...	...	...	131	791	79	...	...	...	...	3,683	20	4,704
	121	Giridih ...	802	...	...	...	...	...	...	...	...	...	...	384	737	28	...	...	...	...	3,780	10	4,939
		Total ...	9,108	...	...	...	...	...	...	...	...	...	...	1,049	2,981	230	...	...	...	4,892	12,481	61	21,694

(ii)—Realizations under special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
217	308	134	...	...	...	659	1,196	275	17	...	601	796	...
136	...	60	...	...	...	196	396	80		...	...	208	...
59	...	46	...	...	...	105	18	...		...	...	200	...
307	...	33	...	...	...	340	...	...	...	...	...	471	...
719	308	273	...	...	...	1,300	1,610	355	181	...	601	1,675	...
527	110	71	...	...	...	708	158	2	77	...	...	1,967	...
256	...	44	...	...	...	300	21	...	35	...	...	5,504	...
66	...	6	...	...	...	72	10	...	14	...	...	172	...
134	...	35	...	...	...	169	...	6	...	263	27	825	...
983	110	156	...	...	...	1,249	189	8	126	263	27	8,469	...
48,609	2,830	1,132	...	...	1,285	13,856	8,705	2,309	927	1,423	2,562	34,929	...
1,079	425	93	...	...	...	1,597	80	498	98	...	356	1,802	...
1,068	...	22	...	...	...	1,090	...	55	...	...	...	80	...
2,147	425	115	...	...	...	2,687	80	553	98	...	356	1,882	...
1,293	328	33	...	...	703	2,357	544	882	21	...	2,307	302	...
500	...	8	...	...	...	508	41	187	22	...	...	...	...
1,793	328	41	...	...	703	2,865	585	1,069	43	...	2,307	302	...
1,562	...	17	...	...	...	1,579	...	...	3	...	113	728	...
1,360	...	7	...	...	23	1,390	...	...	...	...	...	107	...
1,238	...	20	120	...	...	1,378	...	...	...	...	221	36	...
4,160	...	44	120	...	23	4,347	...	...	3	...	334	871	...
74	...	35	...	...	...	109	44,450	728	154	...	1,254	10,523	...
19	...	...	...	...	...	19	...	...	200	...	220	...	...
93	...	35	...	...	...	128	44,450	728	354	...	1,474	10,523	...
264	106	59	...	...	...	429	...	...	...	...	...	...	...
665	...	7	...	...	...	672	240	...	...	...	...	2,234	...
518	...	...	...	...	...	518	...	...	...	...	...	...	...
1,447	106	66	...	...	...	1,619	240	...	...	...	...	2,234	...
9,640	859	301	120	...	726	11,646	45,355	2,350	498	...	4,471	15,812	...
708	309	40	...	...	...	1,057	869	9	287	33	...	808	...
351	...	...	...	...	...	381	...	5	15	...	...	36	...
327	...	5	...	...	...	332	162	82	...	...	...	225	...
1,416	309	45	...	...	...	1,770	1,031	96	302	33	...	1,069	...
765	...	...	...	...	...	765	3	50	100	...	516	232	...
35	198	...	...	...	...	233	3,007	57	...	...	280	3,090	...
1,155	58	...	...	...	...	1,213	982	189	75	156	...	733	...
3,371	565	45	...	...	...	3,981	4,973	392	477	189	796	5,124	...
450	...	4	...	...	...	454	2,363	85	7	...	..	1,310	...
281	...	3	...	...	...	284	100	...	36	...	...	597	...
290	...	...	...	...	...	290	3	...	3	...	...	685	...
1,021	...	7	...	...	...	1,028	2,466	85	46	...	...	2,592	...

Revenue derived from Municipal Property and Powers apart from Taxation—*concluded*.								Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	7	596	262	...	1,104	...	5,012	5,884	...	175	...	...	4,000	...	...	359	10,418
...	5	222	...	...	...	...	913	1,520	...	330	...	...	720	...	...	1,706	4,276
...	...	113	...	...	...	...	335	...	...	...	...	...	...	...	...	...	...
...	...	498	...	...	70	...	1,039	...	...	500	...	...	1,320	...	...	1,913	3,733
...	12	1,429	262	...	1,174	...	7,299	7,404	...	1,005	...	...	6,040	...	...	3,978	18,427
...	...	166	...	...	...	...	2,370	3,611	150	150	8,436	500	3,000	21	1,500	646	18,014
...	...	47	...	...	70	...	5,677	700	150	250	...	...	500	...	...	902	2,502
...	...	71	...	...	...	...	267	400	150	...	...	612	920	...	...	697	2,779
...	...	108	...	...	...	...	1,229	1,900	276	450	...	240	...	500	812	778	4,956
...	...	392	...	...	70	...	9,543	6,611	726	850	8,436	1,352	4,420	521	2,312	3,023	28,251
...	297	10,162	4,312	87	2,105	...	67,818	41,820	726	28,148	12,111	1,509	46,692	2,932	2,312	49,616	1,85,866
...	10	304	...	...	2,496	...	5,644	492	...	2,638	354	...	2,750	...	...	1,441	7,675
...	...	183	...	...	...	...	318	100	...	50	...	...	...	...	...	...	150
...	10	487	...	...	2,496	...	5,962	592	...	2,688	354	...	2,750	...	...	1,441	7,825
...	7,530	1,599	...	...	81	...	13,266	56,070	...	5,958	5,000	...	813	1,393	...	752	69,986
...	...	91	...	...	...	...	341	200	...	80	...	...	550	...	...	125	955
...	7,530	1,690	...	...	81	...	13,607	56,270	...	6,038	5,000	...	1,363	1,393	...	877	70,941
...	...	394	...	...	...	...	1,238	...	...	3,515	...	...	3,216	...	...	816	7,547
...	...	146	...	...	...	...	253	...	...	90	...	...	200	59	...	822	1,171
...	...	259	...	...	...	...	516	5,750	...	100	839	...	850	1,200	...	...	8,739
...	...	799	...	...	...	...	2,007	5,750	...	3,705	839	...	4,266	1,259	...	1,638	17,457
...	...	1,027	...	...	153	...	58,289	96	...	7,544	340	...	1,000	...	...	2,459	11,439
...	...	54	...	...	...	...	474	444	...	14,363	...	...	400	...	...	868	16,075
...	...	1,081	...	...	153	...	58,763	540	...	21,907	340	...	1,400	...	...	3,327	27,514
...	...	225	...	...	105	...	330	...	...	100	100	...	...	240	...	1,405	1,845
...	...	340	...	...	...	...	2,814	...	...	...	...	...	...	...	...	96	96
...	...	113	...	...	...	...	113	...	...	50	...	...	...	1,000	...	...	1,050
...	...	678	...	...	105	...	3,257	...	...	150	100	...	...	1,240	...	1,501	2,991
...	7,540	4,735	...	...	2,835	...	83,596	63,152	...	34,488	6,633	...	9,779	3,892	...	8,784	1,26,728
...	1	712	...	...	...	...	2,719	1,000	...	...	...	...	...	100	...	211	1,311
...	...	93	...	...	...	...	149	...	...	155	300	...	500	...	...	329	1,284
...	33	93	...	...	...	...	595	...	...	350	...	...	180	...	...	246	776
...	34	898	...	...	...	...	3,463	1,000	...	505	300	...	680	100	...	786	3,371
...	...	308	...	...	95	...	1,304	9,000	...	271	...	...	4,203	..	...	355	13,829
...	223	737	...	...	...	...	7,394	77,027	...	849	4,397	...	4,700	218	...	1,365	88,556
...	229	339	...	...	...	...	2,653	...	...	...	75	...	...	48	...	586	709
...	486	2,282	...	...	95	...	14,814	87,027	...	1,625	4,772	...	9,583	366	...	3,092	1,06,465
...	75	23	...	...	675	...	4,538	...	...	2,894	...	...	2,400	...	...	2,264	7,558
...	...	23	...	...	...	...	756	...	...	...	...	...	1,400	...	...	103	1,503
...	...	221	...	...	...	...	912	...	...	...	...	...	...	...	...	...	...
...	75	267	...	...	675	...	6,206	...	...	2,894	...	...	3,800	...	...	2,367	9,061

in Bengal during the year ending 31st March 1908—contd.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
				Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.					
Recoveries on account of services rendered to private individuals.	Other items.	Total.			From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	2,819	2,819	*88,741*	1,000	...	...	...	50	3,950	1,336	6,336	95,077	1,00,525	1 8 6	1 15 1	
...	239	239	*15,496*	...	...	...	...	...	1,735	38	1,773	17,269	27,151	0 7 4	0 11 7	
...	88	88	*5,897*	...	...	...	...	...	823	301	1,124	7,021	9,706	0 7 5	0 8 2	
...	951	951	*16,081*	...	...	...	...	224	3,128	318	3,670	19,751	20,389	1 0 9	1 11 0	
...	4,097	4,097	*1,26,215*	1,000	...	...	...	274	9,636	1,993	12,903	1,32,118	1,57,771	1 1 3	1 6 11	
160	422	582	*69,781*	...	...	...	...	...	12,084	1,394	13,478	83,259	90,687	0 11 7	1 0 10	
...	382	382	*16,930*	...	...	...	...	...	4,238	...	4,238	21,168	24,369	0 10 0	1 4 11	
...	16	16	*7,693*	...	...	...	...	...	891	5	896	8,589	9,250	0 7 1	0 12 6	
...	77	77	*12,327*	...	...	...	...	...	1,081	...	1,081	13,408	15,534	0 10 4	1 5 8	
160	897	1,057	*1,06,731*	...	...	...	...	...	18,294	1,399	19,693	1,26,424	1,39,840	0 10 9	1 1 4	
1,190	12,076	13,266	*9,05,770*	3,965	...	...	...	274	1,01,860	36,976	1,43,075	10,48,845	12,24,016	0 13 6	1 3 9	
604	726	1,330	*63,711*	...	...	...	...	...	13,516	800	14,316	78,027	80,777	0 15 2	1 4 4	
562	103	665	*27,894*	...	...	...	...	...	93	186	279	28,173	35,159	1 4 5	1 6 3	
1,166	829	1,995	*91,605*	...	...	...	...	...	13,609	986	14,595	1,06,200	1,15,936	1 0 8	1 4 10	
219	846	1,065	*1,93,562*	...	85,500	...	23,241	...	11,333	14,973	1,35,047	3,28,609	4,11,059	1 6 7	2 2 10	
...	84	84	*5,639*	...	...	...	...	...	347	3	350	5,989	6,973	0 11 2	1 1 10	
219	930	1,149	*1,99,201*	...	85,500	...	23,241	...	11,680	14,976	1,35,397	3,34,598	4,18,032	1 5 10	2 7 3	
...	150	150	*33,518*	...	...	...	...	...	3,240	4,114	7,354	40,872	46,065	1 10 3	2 6 3	
8	37	45	*15,360*	...	...	...	...	20	2,974	359	3,353	18,713	27,618	1 10 0	1 15 11	
...	2	2	*16,774*	...	...	...	...	20	...	...	20	16,794	19,261	0 10 10	1 13 7	
8	189	197	*65,652*	...	...	...	...	40	6,214	4,473	10,727	76,379	92,944	1 5 8	2 2 1	
6,686	3,749	10,435	*2,47,489*	...	...	...	...	...	22,529	1,271	23,800	2,71,289	3,08,901	9 14 6	14 9 10	
60	494	554	*37,367*	...	...	...	...	...	2,400	26	2,426	39,793	41,229	4 8 6	8 5 9	
6,746	4,243	10,989	*2,84,856*	...	...	...	...	...	24,929	1,297	26,226	3,11,082	3,50,130	8 12 2	13 5 0	
...	725	725	*15,662*	...	...	...	...	...	735	50	785	16,447	20,453	1 13 1	2 3 8	
60	75	135	*21,467*	...	...	...	...	...	4,310	183	4,493	25,960	27,833	2 3 6	2 11 5	
66	147	213	*8,684*	...	...	...	...	...	....	469	469	9,153	10,672	1 7 1	1 10 1	
126	947	1,073	*45,813*	...	...	...	...	...	5,045	702	5,747	51,560	58,858	1 13 1	2 4 2	
8,265	7,138	15,403	*6,87,127*	...	85,500	...	23,241	40	61,477	22,434	1,92,692	8,79,819	10,35,900	2 9 2	3 1 1	
38	139	177	*56,107*	...	...	...	...	...	6,105	4,154	10,259	66,366	81,618	1 1 6	1 3 4	(a) Includes cart registration fee of Rs. 1,593.
2	6	8	*6,618*	...	...	...	...	...	247	46	293	6,911	11,943	0 6 4	0 8 8	
...	86	86	*10,090*	...	...	...	...	...	269	301	570	10,660	12,987	0 8 8	0 10 7	
40	231	271	*72,815*	...	...	...	...	...	6,621	4,501	11,122	83,937	1,06,548	0 13 10	0 15 9	
12	12	24	*29,986*	...	...	...	...	...	1,295	6,611	7,906	37,892	44,508	0 10 8	1 6 10	
60	616	676	*1,36,888*	...	50,000	...	...	...	4,495	8,353	62,848	1,99,736	2,10,480	1 4 9	4 6 11	
58	248	306	*32,319*	...	...	...	...	...	3,609	74	3,674	35,993	52,421	1 15 4	2 3 9	
170	1,107	1,277	*2,72,008*	...	50,000	...	...	...	16,011	19,539	85,550	3,57,558	4,13,957	1 0 7	1 15 1	
...	396	396	*24,997*	...	...	...	...	...	2,036	553	2,589	27,586	32,713	0 12 2	1 9 3	
...	169	169	*7,416*	...	...	...	...	...	100	109	209	7,625	10,904	0 7 1	0 11 2	
...	372	372	*6,513*	...	...	...	...	30	50	120	200	6,713	7,515	0 8 4	0 11 0	
...	937	937	*38,926*	...	...	...	...	30	2,186	782	2,998	41,924	51,032	0 2 8	1 1 4	

* Difference of Rs. 40 between the entry in column 58 of Form III for 1906-07 is due to the mistake in entering Rs. 40, value of cheques issued but not cashed, in column 58 of the Form for that year instead of column 55.

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES AND TAXES.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi	122	Ranchi ...	23,981	...	...	...	...	...	...	...	...	...	...	14,428	1,164	188	...	...	...	10,732	...	145	26,647
	123	Lohardaga ...	680	...	...	...	...	...	...	...	...	...	...	131	55	...	...	...	...	...	2,183	18	2,337
		Total ...	24,661	...	...	...	...	...	...	...	...	...	...	14,559	1,209	188	...	...	...	10, 2	2,183	163	29,034
Palamau ...	124	Daltonganj ...	7,001	...	...	...	...	...	...	...	...	...	...	1,571	297	179	150	2,179	...	2,392	3,081	77	9,926
Manbhum	125	Purulia ...	12,719	...	...	...	...	...	...	...	...	...	...	10,330	1,868	376	...	...	...	5,576	...	51	18,701
	126	Jhalda ...	2,453	...	...	...	...	...	...	...	...	...	...	63	...	135	...	...	...	...	2,309	24	2,531
	127	Raghunathpur	917	...	...	...	...	...	...	...	...	...	...	112	...	55	...	...	...	514	1,319	...	2,000
		Total ...	16,089	...	...	...	...	...	...	...	...	...	...	11,005	1,868	566	...	...	...	6,090	3,628	75	23,232
Singhbhum	128	Chaibassa ...	2,921	...	...	...	...	...	...	...	...	...	...	5,330	1,189	43	...	...	...	1,852	...	6	8,420
		Divisional Total.	59,780	...	...	...	...	...	...	...	...	...	...	33,514	7,544	1,206	150	2,179	...	25,958	21,373	382	92,306
		GRAND TOTAL	10,48,618	12005	287	1,2 9	1,779	1,005	358	4,322	1,379	...	22,344	13,37,442	2,33,510	59,823	1,03,107	3,65,656	1,48,672	8.02,987	3,78,072	15,452	34,67,065
		GRAND TOTAL FOR 1906-07.	9,29,584	15,652	395	2,565	1,987	1,108	461	5,583	1,507	13	29,276	12,39,399	2,31,497	57,585	1,10,894	3,11,987	1,04,662	7,47,886	3,88,653	18,172	32,40,011

Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest-houses], dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
640	...	35	...	...	...	675	1,154	...	129	...	380	8,702	...
245	...	7	...	...	...	252	240	23	27	...	...	313	...
885	...	42	...	...	...	927	1,394	23	156	...	380	9,015	...
403	...	14	...	...	...	417	...	8	16	...	...	9,300	...
1,110	104	1	...	...	...	1,215	1,596	...	...	...	...	3,707	...
301	...	...	...	...	...	301	410	...	2	...	1	149	...
401	...	...	...	...	...	401	448	...	1	...	...	188	...
1,812	104	1	...	...	...	1,917	2,454	...	3	...	1	4,044	...
766	...	6	...	...	...	772	283	...	195	...	181	...	...
4,887	104	70	...	...	...	5,061	6,597	116	416	...	562	24,951	...
49,465	10,845	2,616	27,088	1	2,025	92,040	93,392	13,891	27,113	24,779	10,761	1,11,350	125
46,925	9,862	2,419	27,622	...	2,387	89,215	91,222	18,463	26,768	26,417	14,169	99,161	658

Revenue derived from Municipal Property and Powers apart from Taxation—*concld.*								Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From Local Funds.			From other sources.			Total.
From burning ghâts and burial grounds.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(a)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
R.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	..	465	...	...	...	...	10,830	10,000	...	337	...	...	3,156	...	...	6,579	20,072
...	328	109	...	...	...	...	1,040	...	...	...	...	...	...	...	...	207	207
...	328	574	...	...	...	...	11,870	10,000	...	337	...	...	3,156	...	...	6,786	20,279
...	2	63	...	...	...	...	9,389	...	...	...	...	...	...	...	...	...	...
...	...	323	...	...	...	...	5,626	...	...	360	...	...	...	...	...	...	360
...	...	156	...	...	...	...	718	...	...	...	...	...	...	...	...	44	44
...	...	28	...	...	...	...	665	...	...	...	...	...	195	...	...	158	353
...	...	507	...	...	...	...	7,009	...	...	360	...	...	195	...	...	202	757
...	...	267	199	...	70	...	1,195	800	...	3,567	...	...	...	...	...	229	4,596
...	405	1,678	199	...	745	...	35,669	10,800	...	7,168	...	...	7,151	...	...	9,584	34,693
17,159	20,912	10,515	13,514	3,182	9,837	...	3,35,580	2,55,548	7,623	92,801	30,988	1,870	96,219	22,966	3,016	98,162	6,09,191
14,620	23,225	10,401	18,680	2,435	10,596	...	3,86,815	79,698	13,353	1,09,399	13,168	2,078	1,19,765	40,470	1,757	87,781	4,67,469

Bengal during the year ending 31st March 1908—concld.

Miscellaneous.			Total income of the year, excluding opening balance.	Extraordinary and Debt.								Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
Recoveries on account of services rendered to private individuals.	Other items.	Total.		Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans— From Government.	Loans— Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.					
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	437	437	*58,661*	...	...	...	...	50	8,379	3,955	12,384	71,045	95,026	1 1 10	2 7 5	
...	15	15	*3,901*	...	...	...	...	50	320	361	731	4,632	5,312	0 6 3	0 10 2	
...	452	452	*62,562*	...	...	...	...	100	8,699	4,316	13,115	75,677	1,00,338	0 15 6	2 1 5	
8	21	29	*19,761*	...	...	...	...	...	178	217	395	20,156	37,157	2 0 5	4 0 7	
128	221	349	*26,251*	...	...	...	...	...	2,825	2,834	5,659	31,910	44,629	1 1 3	1 8 3	
...	4	4	*3,598*	...	...	...	...	...	...	200	200	3,798	6,251	0 8 3	0 11 9	
...	22	22	*3,441*	...	...	...	...	...	150	...	150	3,591	4,508	0 7 8	0 13 2	
128	247	375	*33,290*	...	...	...	...	...	2,975	3,034	6,009	39,299	55,388	0 14 1	1 4 0	
...	44	44	*15,027*	...	...	...	...	...	265	412	677	15,704	18,625	0 15 6	1 11 9	
136	1,701	1,837	*1,69,566*	...	...	...	...	130	14,303	8,761	23,194	1,92,760	2,52,549	0 14 0	1 9 8	
24,224	44,116	68,340	*46,22,166*	4,100	4,13,500	...	23,241	1,134	4,69,750	2,13,789	11,25,614	57,47,680	67,95,298	1 7 5	1 15 2	
25,005	37,783	62,788	*42,46,298*	45,185	2,92,000	...	49,994	575	4,27,806	2,00,318	10,15,878	52,62,176	61,91,760	0 5 11	1 12 8	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

THE MUNICIPALITIES IN BENGAL

DURING

1907-1908.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGE.								PUBLIC SAFETY.					PUBLIC			
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	4,799	3,518	...	...	...	...	...	8,317	148	4,749	...	26	4,923	631	18,628	1,627	1,716
	2	Kalna	875	1,067	...	...	4	...	...	1,946	11	674	...	51	736	...	146	967	354
	3	Katwa	622	775	...	...	10	...	...	1,407	5	431	...	...	436	...	...	...	534
	4	Dainhat	427	315	...	...	...	...	...	742	...	156	...	1	157	...	5	...	162
	5	Raniganj	841	1,016	...	...	...	...	...	1,857	...	989	43	26	1,058	461	1,184	...	2,036
	6	Asansol	1,658	1,212	...	24	120	...	...	3,014	...	1,406	...	10	1,416	...	12	2,086	706
		Total	9,222	7,903	...	24	134	...	...	17,283	164	8,405	43	114	8,726	1,092	19,975	4,680	5,568
Birbhum	7	Suri	822	792	...	...	...	...	...	1,614	156	770	...	2	928	...	402	...	589
Bankura	8	Bankura	1,160	842	...	...	21	...		2,023	...	943	96	4	1,043	...	28	1,902	1,014
	9	Vishnupur	730	604	...	...	...	...	...	1,334	22	438	108	1	569	...	141	...	72
	10	Sonamukhi	495	428	...	...	4	...	...	927	17	497	...	...	514	...	332	50	...
		Total	2,385	1,874	...	...	25	...	...	4,284	39	1,878	204	5	2,126	...	551	1,952	1,086
Midnapore	11	Midnapore	1,340	3,284	...	...	1	...	...	4,625	78	1,671	216	37	2,002	...	180	(f) 1,824	2,836
	12	Tamluk	606	589	...	...	...	...	...	1,195	121	536	57	3	717	...	155	61	202
	13	Ghatal	261	524	10	...	...	...	...	795	...	353	126	8	487	...	695	...	...
	14	Chandrakona	469	442	...	...	...	...	...	911	...	364	156	2	522	...	464	...	272
	15	Ramjibanpur	303	372	...	...	...	...	...	675	...	350	72	...	422	...	147	...	225
	16	Khirpai	283	408	...	...	...	...	...	691	...	178	72	...	250	...	55	...	102
	17	Kharar	239	402	...	...	...	...	...	641	...	274	88	...	362	...	30	...	27
		Total	3,501	6,021	10	...	1	...	...	9,533	199	3,726	787	50	4,762	...	1,726	1,885	3,664
Hooghly	18	Hooghly-Chinsura	2,035	2,978	...	...	1	...	...	5,014	...	5,177	132	29	5,338	...	61	...	2,625
	19	Serampore	3,648	3,416	...	...	13	...	...	7,077	13	3,367	222	13	3,615	...	3	722	8,319
	20	Uttarpara	1,080	1,151	...	...	...	...	...	2,231	...	1,096	48	1	1,145	...	...	375	968
	21	Baidyabati	1,399	2,060	...	...	...	40	...	3,499	67	1,703	60	...	1,830	...	520	...	1,254
	22	Bhadreswar	787	1,048	...	...	...	...	...	1,835	...	1,072	60	...	1,132	...	...	...	257
	23	Kotrang	599	457	...	...	2	...	...	1,058	...	684	30	...	714	...	...	...	...
	24	Bansberia	627	527	...	...	...	...	...	1,154	...	...	...	...	...	...	...	364	526
	25	Arambagh	537	323	...	...	...	...	...	860	...	318	40	2	360	346	...	...	49
		Total	10,712	11,960	...	...	16	40	...	22,728	80	13,417	592	45	14,134	346	584	1,461	13,998
Howrah	26	Howrah	24,105	32,864	...	...	3,384	495	...	60,848	9,909	68,837	15,795	200	94,741	4,340	65,202	85,259	15,509
	27	Bally	1,726	1,739	...	...	...	...	...	3,465	...	1,592	180	11	1,783	...	...	...	685
		Total	25,831	34,603	...	...	3,384	495	...	64,313	9,909	70,429	15,975	211	96,524	4,340	65,202	85,259	16,194
		Divisional Total	52,473	63,153	10	24	3,560	535	...	1,19,755	10,547	98,625	17,601	427	1,27,200	5,778	88,440	95,237	41,099
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	10,541	7,903	...	1,187	18	...	...	19,649	12,302	25,694	...	10	38,006	205	28,084	4,324	2,211
	29	Maniktala	3,054	2,730	...	...	1,061	48	...	6,893	1,211	7,258	...	...	8,469	16,700	10,177	570	3,360
	30	Baranagore	2,050	1,896	...	...	2	51	...	4,008	...	3,129	...	27	3,156	...	657	4	481
	31	Kamarhati	977	1,358	...	...	...	...	...	2,335	...	1,819	...	...	1,819	...	...	...	232
	32	South Suburban	829	1,626	...	...	...	...	...	2,455	...	514	...	...	514	362	625	...	149
	33	Tolliyganj	1,304	1,135	...	...	...	...	...	2,439	...	1,412	...	...	1,412	6,270	...	...	1,211
	34	Garden Reach	2,074	1,806	...	503	...	...	...	4,383	2,019	1,620	...	4	3,643	1,475	7,029	...	1,936
	35	Rajpur	647	759	...	...	...	...	...	1,406	...	716	...	4	720	...	4,080	131	...
	36	Baruipur	677	441	...	...	...	...	...	1,118	...	178	...	...	178	...	7	125	281
	37	Jainagar	490	347	...	...	...	...	...	837	...	598	...	5	603	...	...	...	273
	38	South Dum-Dum	737	911	...	...	...	164	...	1,812	...	822	...	...	822	...	1,295	10	474
	39	North Dum-Dum	552	626	...	...	2	...	...	1,180	...	68	...	2	70	...	...	...	111
	40	South Barrackpore	566	518	...	...	3	...	...	1,387	...	...	...	...	...	...	...	...	434
	41	Panihati	822	735	...	...	...	...	...	1,557	...	115	...	...	115	...	...	...	1,081
	42	Tittaghar	2,727	944	...	60	...	...	...	3,731	...	527	...	14	541	...	...	16,205	1,156
	43	North Barrackpore	633	926	...	...	...	...	...	1,559	...	...	...	...	...	...	72	...	1
	44	Garulia	1,622	613	...	...	...	...	...	2,235	...	436	...	10	446	...	146	457	323
	45	Barasat	753	1,156	...	...	...	...	...	1,909	...	360	...	...	360	...	270	297	624
	46	Naihati	641	1,117	365	...	5	...	...	2,128	10	816	...	...	826	637	2	...	...
	47	Halisahar	505	673	...	...	...	...	...	1,178	...	705	...	...	705	...	200	...	123
	48	Bhatpara	1,784	1,220	...	...	...	...	...	3,004	...	1,583	...	11	1,594	...	438	850	972
	49	Goberdanga	454	401	...	...	...	...	...	855	...	54	...	...	54	...	...	1,283	359
	50	Basirhat	650	718	...	...	...	...	...	1,345	...	255	...	18	273	...	115	...	504
	51	Baduria	514	421	...	...	...	...	...	935	...	143	...	14	157	...	...	...	562
	52	Taki	422	247	...	...	...	...	...	669	...	...	...	6	6	...	...	165	143
	53	Budge-Budge	1,456	1,138	...	...	...	...	...	2,594	...	3,073	...	4	3,077	...	15	...	272
		Total	37,700	32,365	365	1,750	1,091	263	...	73,534	16,542	51,895	...	129	67,566	25,649	53,212	24,471	17,273

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	23	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,410	12,064	138	264	528	41	155	...	120	...	1,019	14	15,487	17	86,859
4,797	721	...	60	...	...	...	24	...	...	383	43	2,122	21	9,638
4,192	(*a*)1,249	16	89	...	...	...	...	...	...	194	...	1,829	...	8,103
1,502	1,153	...	68	...	2	...	...	...	...	180	5	349	...	3,426
5,766	3,449	352	168	...	...	...	...	...	...	307	42	3,069	...	16,894
12,990	...	...	67	776	...	...	...	60	...	500	85	2,577	...	19,859
63,657	18,636	506	716	1,304	43	155	24	180	...	2,583	189	25,433	38	1,44,779
7,255	(*c*)3,828	...	142	16	...	...	...	...	...	...	...	585	...	12,817
5,835	2,965	...	122	2,091	5	...	...	...	...	340	16	1,788	15	16,121
3,471	2,121	...	159	163	...	...	100	...	...	192	1,087	1,108	16	8,630
1,486	812	3	85	...	...	...	...	...	...	...	...	590	...	3,408
10,792	5,898	3	366	2,254	5	...	100	...	...	532	1,103	3,486	31	28,159
19,586	11,284	...	227	355	257	...	...	...	...	322	162	4,973	3	42,009
4,149	2,421	...	96	223	1	...	2	...	...	213	43	1,136	6	8,649
2,352	3,332	...	81	...	16	...	...	...	...	...	42	2,083	...	8,662
869	1,406	...	77	...	111	...	...	...	...	...	159	720	...	4,078
741	1,866	...	56	...	...	...	...	...	...	72	200	307	12	3,626
429	729	...	32	...	8	...	9	...	...	72	623	97	...	2,156
1,122	1,213	...	47	...	...	...	...	...	...	50	596	234	5	3,324
29,248	22,251	...	616	578	393	...	11	...	...	729	1,825	9,550	28	72,504
28,992	513	232	282	...	13	...	...	120	...	862	303	8,372	19	43,116
22,870	22,526	34	202	67	102	...	...	93	...	714	...	5,133	...	60,738
6,245	...	20	71	...	31	...	2	70	...	...	...	1,686	...	9,093
9,178	1,696	...	93	...	28	...	...	83	...	440	1,002	2,872	...	17,166
10,429	1,315	79	96	...	...	...	...	78	...	667	...	3,851	...	16,772
3,404	...	...	41	...	5	...	...	90	...	...	...	921	2	4,463
1,824	750	...	114	...	...	...	...	63	...	658	...	3,072	20	7,391
2,178	1,881	...	60	...	16	...	...	...	...	99	50	808	...	5,487
85,120	28,981	365	959	67	195	...	2	597	...	3,440	1,355	26,715	41	1,64,...
2,20,056	14,355	...	1,435	5,271	151	...	1,209	...	958	23,912	2,539	1,61,364	...	6,01,5...
13,630	1,553	...	121	...	3	...	150	...	...	593	177	3,733	...	20,6...
2,33,686	15,908	...	1,556	5,271	154	...	1,359	...	958	24,505	2,716	1,65,097	...	6,22,205
4,29,758	95,502	874	4,355	9,490	790	155	1,496	777	958	31,789	7,188	2,30,866	138	10,44,690
31,805	7,624	8,563	1,027	...	...	...	...	301	...	7,995	...	20,556	4,051	1,66,746
42,502	1,557	4,798	613	...	...	...	...	...	...	1,038	...	11,051	34	92,400
21,888	729	...	169	...	31	...	...	...	...	349	...	7,499	104	31,911
8,691	...	175	165	119	18	...	218	...	...	300	...	5,126	54	15,098
6,300	1,854	265	390	...	...	...	...	...	...	2,375	...	12,831	...	25,151
6,688	...	513	236	141	...	...	...	...	...	1,525	...	4,755	48	21,387
25,217	1,309	2,004	770	...	...	...	...	...	...	1,820	161	14,678	173	56,578
3,684	1,169	...	70	...	2	...	...	...	...	...	6	350	...	9,542
1,915	1,727	...	70	...	...	...	...	...	...	...	28	939	...	5,092
2,099	964	...	72	...	...	...	...	...	...	120	160	1,294	3	4,985
4,547	1,529	...	72	...	7	...	...	...	...	196	963	2,242	11	11,346
974	812	1	84	...	2	...	...	...	...	325	28	975	5	3,317
3,335	697	174	74	...	19	...	...	...	...	797	100	3,213	...	8,843
4,138	194	76	66	...	23	...	...	...	...	285	2,000	3,052	...	10,895
14,049	394	7	130	...	36	...	...	...	...	...	...	2,714	...	34,691
5,809	911	18	65	84	18	...	...	...	...	...	711	2,550	...	10,239
6,915	1,003	338	98	...	...	...	...	...	...	448	98	1,020	...	10,846
2,501	1,881	...	74	440	10	...	100	...	...	181	25	5,858	430	12,691
6,146	1,003	380	148	...	3	...	...	...	...	...	...	1,845	8	10,172
4,640	902	47	94	10	16	...	...	...	...	...	...	2,384	...	8,416
15,066	808	...	148	...	99	...	...	...	...	363	715	4,352	59	23,870
697	...	...	73	...	6	...	...	...	...	...	50	1,099	...	3,567
1,783	1,516	5	85	...	...	...	127	...	...	...	25	1,700	...	5,860
549	1,252	...	60	...	...	...	...	...	...	144	47	1,139	...	3,753
837	240	...	32	...	...	...	...	...	...	...	50	1,124	...	2,591
7,890	4,976	79	162	...	...	...	...	...	...	540	163	4,000	231	18,328
2,80,665	35,051	17,443	5,047	794	290	...	445	301	...	18,807	5,330	1,18,326	5,211	6,08,315

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,858	1,258	60	8,116	...	...	5,014	...	...	1,423	422	370	2,174	4,389	9,403
...	468	...	518	...	...	...	...	36	199	245	43	1,117	1,604	1,640
96	315	...	411	...	...	...	...	...	120	10	23	78	231	231
...	260	...	260	...	...	...	...	...	59	45	17	37	158	158
...	787	...	787	...	...	...	...	280	299	32	32	10	373	653
...	701	...	701	60	...	11	...	...	500	493	33	272	1,348	1,369
6,954	3,779	60	10,793	60	...	5,025	...	316	2,600	1,247	568	3,688	8,103	13,444
...	551	60	611	...	...	...	...	24	52	48	36	205	341	365
...	603	...	603	...	...	...	...	147	131	368	40	223	762	909
...	766	72	838	...	...	115	...	...	197	9	26	59	291	406
...	756	...	756	...	...	...	...	...	52	4	15	27	98	98
...	2,125	72	2,197	...	...	115	...	147	380	381	81	309	1,151	1,413
24,073	871	48	24,992	...	...	...	...	...	403	141	530	793	1,867	1,867
...	385	...	385	...	...	...	...	...	163	8	25	4	200	200
...	772	...	772	...	...	...	...	...	146	3	15	107	271	271
...	570	...	570	...	...	...	...	8	97	250	2	29	378	386
...	415	...	415	...	...	...	...	...	67	...	14	4	85	85
...	228	12	240	...	...	37	...	...	50	1	13	1	65	102
...	228	...	228	...	...	...	...	...	100	17	15	5	137	137
24,073	3,469	60	27,602	...	...	37	...	8	1,026	420	614	943	3,003	3,048
...	800	60	860	...	...	...	...	50	285	424	143	1,230	2,082	2,132
...	2,177	50	2,227	33	...	489	...	...	460	229	189	208	1,086	1,575
572	...	46	618	...	...	387	...	...	138	223	...	54	415	802
...	1,084	...	1,084	...	...	...	...	676	239	335	93	144	811	1,487
...	839	...	839	...	...	...	...	...	191	198	69	371	829	839
300	...	...	300	...	...	...	...	...	107	74	21	102	304	304
50	216	...	265	...	...	...	...	...	115	147	...	628	890	890
...	534	...	534	...	...	...	...	...	80	...	13	7	100	100
922	5,649	156	6,727	33	...	876	...	726	1,615	1,630	528	2,744	6,517	8,119
...	7,849	...	7,849	...	...	80,520	...	723	...	1,144	2,207	19,296	22,647	1,03,220
...	2,530	175	2,705	...	...	...	...	...	400	...	116	689	1,205	1,205
...	10,379	175	10,554	...	...	80,520	...	723	400	1,144	2,323	19,985	23,852	1,04,095
31,949	25,952	583	58,484	93	...	86,573	...	1,944	6,073	4,870	4,150	27,874	42,967	1,31,484
...	2,703	...	2,703	...	...	1,220	...	369	1,054	1,475	569	6,819	9,917	12,106
300	1,534	...	1,834	...	...	3,911	...	6,123	954	1,250	166	688	3,058	13,091
...	840	...	840	...	...	...	...	41	146	472	74	1,004	1,695	1,737
...	230	48	278	...	...	...	...	237	49	159	37	197	442	679
144	666	...	810	...	...	1,581	...	...	500	434	52	1,041	2,027	3,608
...	555	...	555	...	...	566	...	...	336	817	42	309	1,504	2,070
...	898	...	898	20	...	1,442	...	...	393	139	158	2,105	2,795	4,237
...	270	...	270	...	...	84	...	...	140	124	29	98	391	475
...	148	...	148	...	...	...	...	398	84	299	41	72	496	894
379	286	...	615	...	...	...	...	...	68	138	9	74	289	289
...	328	...	328	...	...	...	...	...	124	30	40	22	216	216
...	240	...	240	...	...	...	...	...	72	24	30	13	139	139
...	254	...	254	...	...	157	...	...	138	643	23	47	851	1,008
...	488	...	488	...	...	121	...	...	93	133	13	242	481	602
...	768	...	768	...	...	2,562	...	...	120	138	54	561	873	3,435
...	631	...	631	...	...	...	...	...	180	50	34	114	378	378
...	259	...	259	...	...	563	...	26	100	166	43	116	425	1,014
...	348	...	348	...	...	300	...	1	100	65	19	299	483	784
...	252	...	252	...	...	...	...	...	218	157	31	61	467	467
...	200	...	200	...	...	...	...	...	122	38	27	59	246	246
...	702	...	702	...	...	709	...	106	159	190	44	30	423	1,238
...	117	...	117	...	...	...	...	...	76	24	12	14	126	126
...	468	...	468	...	...	...	...	...	158	10	14	86	268	268
...	302	...	302	...	...	...	...	...	99	292	21	186	598	598
...	174	...	174	...	...	...	...	...	33	17	7	9	66	66
460	580	...	1,040	10	...	...	...	...	206	103	41	45	395	395
1,283	14,191	48	15,522	30	...	13,216	...	7,900	5,722	7,387	1,630	14,311	29,050	50,166

in Bengal during the year ending 31st March 1908—contd.

Total expenditure.	Extraordinary and Debt.								Total Disbursement.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,17,618	...	...	500	...	...	16,009	1,991	18,500	1,36,118	...	865	865	1,36,983	
14,478	...	...	...	...	...	974	10	984	15,462	...	3,865	3,865	19,327	
10,588	...	...	...	...	...	1,000	(b)1,427	2,427	13,015	...	2,266	2,266	15,281	(a) Includes Rs. 12 on account of other sanitary requirements.
4,743	...	...	...	...	...	...	218	218	4,961	...	622	622	5,583	(b) Includes Rs. 856 on account of the Dispensary Fund.
21,249	...	...	...	...	100	209	4,124	4,433	25,682	212	1,551	1,763	27,445	
26,409	...	...	...	535	...	...	...	535	26,944	...	4,127	4,127	31,071	
1,95,085	...	...	500	535	100	18,192	7,770	27,097	2,22,182	212	13,206	13,508	2,35,690	
16,335	...	...	...	...	...	1,108	799	1,905	18,240	206	219	425	18,665	(c) Includes sanitary requirements of Rs. 360.
20,699	...	...	...	...	105	2,603	(d)1,003	3,711	24,410	778	3,199	3,972	28,382	No invested balance. The Municipal Commissioners got a loan of Rs. 2,000 during the year. No portion of the loan was paid up during the year.
11,777	...	55	...	375	...	254	277	961	12,738	...	1,197	1,197	13,935	
5,703	...	...	...	...	...	200	(e)192	392	6,095	155	565	720	6,815	
38,179	...	55	...	375	105	3,057	1,472	5,064	43,243	928	4,961	5,889	49,132	(d) Includes Dispensary Fund of Rs. 226.
75,495	...	...	...	...	...	6,849	2,432	9,281	84,776	2,441	4,050	6,491	91,267	(e) This includes Rs. 109 on account of the difference of values of all cheques issued during the year and the value of all cheques cashed during the year. No invested balance nor there is any balance of loan due from this Municipality.
11,146	...	...	...	...	...	1,733	57	1,790	12,936	27	680	707	13,643	
10,987	...	...	...	...	...	...	508	508	11,495	1,064	833	1,897	13,392	
6,467	...	...	...	...	...	450	30	480	6,947	310	(g)650	960	7,907	
5,223	...	...	...	...	...	...	19	19	5,242	...	720	720	5,963	
3,439	...	...	...	320	...	...	19	339	3,778	...	556	556	4,334	
4,692	...	...	...	...	...	60	...	60	4,752	600	678	1,278	6,030	(f) Survey cost.
1,17,449	..	...	...	320	...	9,092	3,065	12,477	1,29,926	4,442	8,167	12,609	1,42,535	
56,460	...	...	...	...	...	2,855	390	3,245	59,705	1,218	9,007	10,225	69,930	(g) Actual balance at the close of 31st March 1908 was Rs. 674-7-6 cheques issued, but not cashed during the month was Rs. 857-3-9.
75,265	...	...	...	1,817	...	3,800	918	6,535	81,800	1,294	7,818	9,112	90,912	
13,889	...	...	...	635	...	805	19,815	21,255	35,144	24	8,260	8,284	43,428	
25,066	...	...	...	...	50	999	1,031	2,080	27,146	1,040	4,067	5,107	32,253	
21,407	...	...	...	...	...	1,027	1,477	2,504	23,911	457	4,193	4,650	28,561	
6,839	...	...	...	...	...	20	417	437	7,276	475	2,119	2,594	9,870	
9,700	...	...	...	...	50	3,050	232	3,332	13,032	127	1,187	1,314	14,346	
7,341	...	300	...	...	...	782	...	1,082	8,423	...	257	257	8,680	
2,15,967	...	300	...	2,452	100	13,338	24,280	40,470	2,56,437	4,635	36,908	41,543	2,97,980	
8,68,888	...	...	...	58,856	...	1,17,049	7,117	1,83,022	10,51,910	...	2,57,993	2,57,993	13,09,903	
29,803	...	...	...	...	...	...	...	...	29,803	...	6,400	6,400	36,203	
8,98,691	...	...	...	58,856	...	1,17,049	7,117	1,83,022	10,81,713	...	2,64,393	2,64,393	13,46,106	
14,81,706	...	355	500	62,538	305	1,61,884	44,503	2,70,035	17,51,741	10,423	3,27,944	3,38,367	20,90,108	
2,39,210	...	...	...	1,010	85	2,176	22,237	25,508	2,64,718	17,380	37,807	55,187	3,19,905	
1,22,687	...	...	...	1,843	...	75	5,967	7,885	1,30,572	14,214	48,102	62,316	1,92,888	
41,652	...	15,000	...	...	...	438	2,597	18,035	59,687	1,355	25,470	26,825	86,512	
20,209	...	...	...	...	100	10	154	264	20,473	90	170	260	20,733	
32,538	...	...	...	4,147	...	3,675	100	7,922	40,460	1,067	330	1,397	41,857	
27,863	...	...	...	862	...	162	546	1,570	29,433	4,558	7,577	12,135	41,568	
69,759	...	...	...	1,739	...	129	1,332	3,200	72,959	134	5,831	5,965	78,924	
12,413	...	...	...	262	...	...	1,604	1,866	14,279	215	1,733	1,948	16,227	
7,430	...	...	...	...	...	...	40	40	7,470	90	18,135	18,225	25,695	
7,329	...	...	...	...	...	...	127	127	7,456	...	1,264	1,264	8,720	
14,524	...	...	...	...	...	37	1,781	1,818	16,342	1,944	4,741	6,685	23,027	
4,946	...	...	...	...	...	92	17	109	5,055	...	473	473	5,528	
11,492	...	...	...	1,068	30	255	50	1,403	12,895	440	1,396	1,736	14,631	
13,657	...	...	...	337	...	50	...	387	14,044	150	2,581	2,731	16,775	
43,166	...	...	...	2,620	...	32,800	82	35,502	78,668	684	13,739	14,423	93,091	
12,807	...	...	...	...	...	...	274	274	13,081	41	3,536	3,577	16,658	
14,800	...	21,000	...	816	...	50	262	22,128	36,928	...	7,918	7,918	44,846	
16,092	...	...	...	248	...	10	212	470	16,562	...	32,634	32,634	49,196	
13,845	...	...	...	...	...	507	280	787	14,632	...	10,755	10,755	25,387	
10,745	...	...	...	...	...	...	80	80	10,825	...	2,853	2,853	13,678	
30,408	...	10,000	...	753	...	100	...	10,853	41,261	901	12,064	12,965	54,226	
4,719	...	...	...	...	...	250	24	274	4,993	...	3,205	3,205	8,198	
8,217	...	...	...	...	...	...	59	59	8,276	...	9,493	9,493	17,769	
5,745	...	...	...	...	...	...	64	64	5,809	18	201	219	6,028	
3,506	...	...	...	...	...	...	30	30	3,536	...	558	558	4,094	
25,374	...	...	...	...	...	495	411	906	26,280	2,632	24,908	27,540	53,820	
8,15,133	...	46,000	...	15,705	215	41,311	38,330	1,41,561	9,56,694	45,913	2,77,374	3,23,287	12,79,981	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	1,838	1,691	...	...	...	...	...	3,529	...	1,323	...	1	1,324	...	923	...	297
	55	Santipur	2,566	2,050	...	...	4	...	...	4,620	...	2,178	...	7	2,185	599	48	788	2,247
	56	Ranaghat	469	740	...	...	...	...	...	1,209	...	589	...	...	589	...	303	...	532
	57	Nadia	739	701	...	...	...	...	...	1,440	...	560	...	...	560	...	23	422	177
	58	Kushtia	688	586	...	...	...	...	...	1,274	4	486	...	...	490	...	634	...	371
	59	Kumarkhali	361	368	...	...	...	...	...	729	...	246	...	...	246	...	170	...	33
	60	Meherpur	331	245	...	...	...	...	...	576	...	96	...	...	96	...	528	...	...
	61	Birnagar	316	192	...	10	...	...	...	518	...	7	...	...	7	...	590	...	182
	62	Chakdah	497	392	...	...	...	...	...	889	...	30	...	...	30	...	854	...	170
		Total	7,805	6,965	...	10	4	...	...	14,784	4	5,515	...	8	5,527	599	4,073	1,210	4,009
Murshidabad	63	Berhampore	3,019	2,482	...	...	38	...	...	5,539	...	2,435	...	3	2,438	4,674	19,386	2,778	6,049
	64	Murshidabad	874	970	10	...	5	...	...	1,859	9	920	...	13	942	...	21	153	2,940
	65	Azimganj	1,250	1,049	1	162	1	...	...	2,463	53	940	...	...	993	...	90	...	2,436
	66	Jangipur	428	557	23	45	2	...	...	1,055	...	525	...	14	539	...	521	750	489
	67	Kandi	694	473	...	...	...	...	...	1,167	2	891	...	...	893	...	237	...	426
		Total	6,265	5,531	34	207	46	...	...	12,083	64	5,711	...	30	5,805	4,674	20,255	3,681	12,340
Jessore	68	Jessore	991	1,091	...	1,399	...	...	...	3,481	2	1,273	...	17	1,292	40	1,095	98	857
	69	Kotechandpur	609	350	...	16	2	...	...	977	...	559	...	5	564	300	34	301	25
	70	Maheshpur	427	227	...	...	...	...	...	654	...	310	...	1	311	...	...	73	271
		Total	2,027	1,668	...	1,415	2	...	...	5,112	2	2,142	...	23	2,167	340	1,129	472	1,153
Khulna	71	Khulna	1,069	691	...	...	...	...	...	1,760	...	616	...	6	622	591	1,502	...	589
	72	Satkhira	515	330	...	...	...	...	...	845	...	413	...	...	413	...	565	...	330
	73	Debhatta	415	134	...	...	...	...	...	549	...	24	...	...	24	...	7	70	31
		Total	1,999	1,155	...	...	...	...	...	3,154	...	1,053	...	6	1,059	591	2,074	70	950
		Divisional Total	55,796	47,684	399	3,382	1,143	263	...	1,08,667	16 1 2	66,316	...	196	82,124	31,853	80,743	29,904	35,725
PATNA DIVISION.																			
Patna	74	Patna	6,393	9,606	2,476	...	10	...	...	18,990	...	7,565	838	2	8,405	...	10	799	10,969
	75	Barh	58	729	...	...	...	48	...	1,366	...	678	72	...	750	...	240	...	142
	76	Bihar	1, 28	1,475	...	...	13	...	...	2,776	...	621	...	...	621	...	1,774	...	1,538
	77	Dinapore	1,093	1,242	...	...	5	...	...	2,340	...	1,637	...	...	1,637	...	9	...	...
	78	Khagole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	9,868	13,052	2,476	...	28	48	...	25,472	...	10,501	910	2	11,413	...	2,033	799	12,649
Gaya	79	Gaya	5,752	2,832	...	...	46	360	...	8,990	...	3,844	513	30	4,387	1,261	239	...	3,185
	80	Tikari	1,064	638	...	...	...	...	...	1,702	...	431	72	20	523	...	130	...	131
	81	Daudnagar	515	356	...	...	...	...	...	871	...	...	77	...	77	...	73	...	...
		Total	7,331	3,826	...	...	46	360	...	11,563	...	4,275	662	50	4,987	1 261	442	...	3,316
Shahabad	82	Arrah	2,432	3,532	...	...	25	...	...	5,989	...	1,770	180	6	1,956	5,500	146	2,045	656
	83	Jagadispur	494	640	...	...	...	...	...	1,134	...	...	45	...	45	...	388	115	30
	84	Buxar	534	800	...	...	...	...	...	1,334	...	430	73	...	503	...	50	...	150
	85	Dumraon	558	887	...	...	25	...	..	1,470	...	569	133	...	702	...	51	335	244
	86	Bhabhua	315	400	...	...	...	...	...	715	...	280	18	...	298	...	75	...	95
	87	Sasaram	739	929	...	...	...	...	...	1,668	...	1,671	...	...	1,671	...	86	...	299
		Total	5,072	7,188	...	...	50	...	...	12,310	...	4,720	449	6	5,175	5,500	796	2,495	1,474
Saran	88	Chapra	2,736	2,474	1	...	2	...	...	5,212	...	3,163	...	114	3,277	...	178	...	687
	89	Revelganj	1,143	648	...	...	...	...	...	1,792	...	4 8	...	...	478	...	225	...	74
	90	Siwan	854	706	...	...	...	...	...	1,560	...	1,155	...	2	1,157	...	191	...	927
		Total	4,733	3,828	1	...	2	...	...	8,56	...	4,796	...	116	4,912	...	594	...	1,088
Champaran	91	Motihari	460	920	...	...	...	48	...	1,428	...	1,400	100	36	1,536	...	202	...	249
	92	Bettiah	687	1,008	...	...	...	...	...	1,695	...	1,704	49	24	1,777	...	756	...	602
		Total	1,147	1,928	...	...	...	48	...	3,123	...	3,104	149	60	3,313	...	958	...	851

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
17,748	8,480	98	108	...	...	...	978	...	...	834	2,047	8,842	5	40,360
18,588	2,933	442	151	...	...	...	92	...	...	626	855	4,180	81	31,630
6,217	2,571	19	101	...	25	...	13	...	...	504	258	1,770	26	12,339
6,955	1,886	...	62	...	6	...	...	...	...	641	...	1,935	161	12,268
3,209	1,116	2	49	...	...	...	20	...	...	261	435	2,343	45	8,485
2,248	530	6	48	...	...	...	...	...	...	276	50	1,147	3	4,511
284	1,156	...	25	...	4	...	3	...	...	...	20	895	...	2,915
350	844	...	25	...	...	...	...	...	...	96	185	1,223	...	3,495
274	1,093	3	40	...	...	...	99	...	...	105	46	1,216	1	3,901
55,873	20,609	570	609	...	35	...	1,205	...	...	3,343	3,896	23,551	322	1,19,904
17,053	21,096	...	294	114	2	...	...	...	...	443	...	4,943	...	76,832
10,166	5,866	...	202	158	18	...	...	...	...	628	19	2,789	...	22,960
7,346	6,800	...	136	...	13	...	...	...	...	1,786	...	4,440	771	23,818
3,912	4,659	...	141	...	55	...	...	...	...	318	5	1,757	10	12,617
3,119	618	...	130	...	36	...	...	...	...	192	...	1,856	1	6,615
41,596	39,039	...	903	272	124	...	...	...	...	3,367	24	15,785	782	1,42,842
6,725	5,543	44	138	...	144	1	...	...	...	1,086	3	2,473	7	18,254
1,883	1,430	5	95	...	...	...	...	...	...	196	32	685	30	5,016
412	800	...	30	...	...	...	...	...	...	...	100	285	...	1,971
9,020	7,773	49	263	...	144	1	...	...	...	1,282	135	3,443	37	25,241
7,002	5,102	...	51	...	7	...	136	180	...	414	12	2,748	...	18,334
1,665	1,602	...	55	...	1	...	30	...	...	60	56	1,825	4	6,193
128	...	...	25	...	2	...	...	...	...	...	15	858	...	1,136
8,795	6,704	...	131	...	10	...	166	180	...	474	83	5,431	4	25,663
3,95,949	1,09,176	18,062	6,953	1,066	603	1	1,816	481	...	27,273	9,468	1,66,536	6,356	9,21,965
53,385	32,515	13,987	808	1,679	4	...	620	1,378	...	1,247	302	27,700	711	1,46,114
2,993	2,458	806	55	...	...	...	...	...	...	192	139	1,472	...	8,497
12,149	5,387	2,050	119	...	...	...	61	...	...	540	149	2,957	16	27,722
8,897	7,342	593	48	982	35	...	...	...	...	...	...	3,071	...	19,995
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
77,424	47,702	17,436	1,030	2,661	39	...	681	1,378	...	1,979	590	35,200	727	2,02,328
59,334	16,468	10,137	338	1,248	81	...	117	...	...	953	1,901	13,090	...	1,08,352
2,926	...	456	48	...	100	...	...	...	...	169	198	732	...	4,890
1,352	1,007	121	47	...	...	...	14	...	...	...	74	33	...	2,721
63,612	17,475	10,714	433	1,248	181	...	131	...	...	1,122	2,173	13,855	...	1,15,963
12,045	7,017	4,285	288	333	...	...	72	...	...	763	1,193	4,951	...	39,294
1,019	439	5,405	130	1	98	...	...	...	...	88	36	137	...	7,896
3,573	3,163	178	109	...	12	...	...	...	...	246	...	198	...	7,679
2,707	471	1,021	60	...	54	...	...	...	...	527	70	640	...	6,180
1,220	1,536	25	101	24	200	21	...	...	...	...	37	111	...	3,445
4,146	5,565	1,216	111	90	...	...	48	...	...	...	572	1,036	...	13,169
24,710	18,191	12,130	799	448	364	21	120	...	...	1,624	1,908	7,073	...	77,653
15,053	11,496	4,182	496	1,294	2	5,602	...	...	...	431	...	7,382	...	46,803
2,302	1,321	873	128	...	...	100	53	...	...	21	...	562	...	5,659
5,262	2,619	1,570	136	...	9	197	...	...	...	135	278	1,506	10	12,840
22,617	15,436	6,625	760	1,294	11	5,899	53	...	...	587	278	9,450	10	65,302
4,161	43,635	426	152	149	...	...	87	...	...	...	59	4,383	...	53,503
6,376	7,537	...	233	182	...	...	...	...	...	68	613	4,513	...	20,880
10,537	51,172	426	385	331	...	...	87	...	...	68	672	8,896	...	74,383

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	950	...	950	...	...	671	...	...	294	132	43	1,176	1,645	2,316
6,611	1,467	...	8,078	...	...	...	...	...	440	1,626	301	942	3,309	3,309
...	344	24	368	...	...	3*	...	246	124	8	37	81	250	499
...	498	...	498	...	...	...	...	1	152	70	20	205	447	448
...	297	...	297	...	...	...	...	...	91	29	26	93	239	239
...	120	...	120	...	...	...	...	5	88	333	20	290	731	736
...	169	12	181	...	...	...	...	...	67	17	11	95	190	190
...	114	...	114	...	...	...	...	...	66	...	5	82	153	153
...	174	...	174	...	...	...	...	...	91	20	29	14	154	154
6,611	4,133	36	10,780	...	...	674	...	252	1,413	2,235	492	2,978	7,118	8,044
...	600	...	600	...	...	581	...	45	534	289	178	141	1,142	1,768
...	636	...	636	...	...	...	...	...	277	120	33	225	655	655
...	490	...	490	...	...	...	...	2	124	261	54	289	728	730
...	408	...	408	...	...	...	...	...	100	...	15	215	330	330
...	415	...	415	...	...	...	...	755	138	18	19	3	168	923
...	2,549	...	2,549	...	...	581	...	802	1,163	688	299	873	3,023	4,406
...	383	...	383	...	...	...	...	424	396	29	55	731	1,211	1,635
...	240	...	240	...	...	...	...	...	75	32	21	94	222	222
...	127	...	127	...	...	...	...	...	104	...	6	...	110	110
...	750	...	750	...	...	...	...	424	575	61	82	825	1,543	1,967
669	467	12	1,148	...	...	307	...	...	153	83	40	50	326	633
...	288	...	288	...	...	...	...	...	158	9	7	82	256	256
...	130	...	130	...	...	...	...	...	40	...	...	...	40	40
669	885	12	1,566	...	...	307	...	...	351	92	47	132	622	929
8,563	22,508	96	31,167	30	...	14,778	...	9,378	9,224	10,463	2,550	19,119	41,356	65,512
...	4,187	472	4,659	487	...	11,660	...	335	1,706	1,394	349	492	3,941	15,936
100	288	...	388	...	...	...	...	...	113	2	17	14	146	146
180	999	...	1,179	...	...	...	...	...	473	31	112	30	646	646
...	499	...	499	...	...	...	...	...	232	18	...	14	264	264
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
280	5,973	472	6,725	487	...	11,660	...	335	2,524	1,445	478	550	4,997	16,982
...	2,316	...	2,316	...	...	1,094	...	108	937	310	100	754	2,101	3,303
...	248	...	248	...	...	...	...	...	165	...	...	22	187	187
...	404	...	404	...	...	...	...	...	65	9	...	412	486	486
...	2,968	...	2,968	...	...	1,094	...	108	1,167	319	100	1,188	2,774	3,976
...	1,031	5	1,036	...	...	2,848	...	241	630	349	86	1,246	2,311	5,400
290	165	...	455	...	...	...	...	...	110	15	30	1	156	156
...	450	...	450	...	...	...	...	...	1	...	29	58	88	88
407	...	...	407	...	...	...	...	...	117	53	29	16	215	215
...	163	...	163	...	...	...	...	...	59	...	14	57	130	130
...	450	...	450	...	...	...	...	...	217	10	39	597	863	863
697	2,259	5	2,961	...	...	2,848	...	241	1,134	427	227	1,975	3,763	6,852
817	1,812	...	2,629	3,000	...	...	...	20	734	1,303	101	581	2,719	2,739
445	...	...	445	...	...	...	...	...	74	12	24	...	110	110
587	...	...	587	...	...	...	...	...	104	17	37	411	569	569
1,849	1,812	...	3,661	3,000	...	...	...	20	912	1,332	162	992	3,398	3,418
1,180	600	...	1,780	25	...	...	...	109	250	5	36	100	391	500
...	574	...	574	...	...	...	...	...	302	30	33	7	372	372
1,180	1,174	...	2,354	25	...	...	...	109	552	35	69	107	763	872

in Bengal during the year ending 31st March 1908.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
48,479	...	...	...	1,916	50	7,336	326	9,638	58,117	1,977	888	2,865	60,982	
49,822	...	...	...	...	125	9,921	1,475	11,521	61,343	12	9,385	9,397	70,740	
15,004	...	...	...	139*	...	2,194	357	2,690	17,694	237	1,477	1,714	19,408	
15,214	...	...	...	...	...	372	1,741	2,113	17,327	574	2,968	3,542	20,869	
10,785	...	...	...	...	...	968	561	1,529	12,314	1,138	627	1,765	14,079	
6,342	...	...	...	...	...	255	...	255	6,597	...	957	957	7,554	
3,958	...	...	...	...	...	848	219	1,067	5,025	310	602	912	5,937	
4,287	...	...	...	...	...	555	29	584	4,871	...	1,300	1,300	6,171	
5,148	...	...	...	...	105	482	...	587	5,735	282	448	730	6,465	
1,59,039	...	...	...	2,055	280	22,931	4,718	29,984	1,89,023	4,530	18,652	23,182	2,12,205	
87,177	...	...	...	2,061	..	4,140	1,519	7,720	94,897	...	4,325	4,325	99,222	
27,052	...	...	...	...	50	2,557	462	3,069	30,121	...	1,320	1,320	31,441	
28,494	...	...	...	...	...	120	...	120	28,614	...	9,382	9,382	37,996	
14,949	...	...	...	...	100	2,046	1,494	3,640	18,589	...	799	799	19,388	
10,013	...	...	...	...	...	...	132	132	10,145	...	986	986	11,131	
1,67,685	...	...	...	2,061	150	8,863	3,607	14,681	1,82,366	...	16,812	16,812	1,99,178	
25,045	...	...	...	...	50	432	...	482	25,527	...	2,324	2,324	27,851	
7,019	...	...	...	...	...	...	151	151	7,170	950	1,545	2,495	9,665	
3,173	...	...	...	...	...	700	42	742	3,915	...	1,357	1,357	5,172	
35,237	...	...	...	...	50	1,132	193	1,375	36,612	950	5,126	6,076	42,688	
22,497	...	...	...	278	65	2,844	1,556	4,743	27,240	29	6,369	6,398	33,638	
7,995	...	...	...	...	...	...	1,444	1,444	9,439	...	661	661	10,100	
1,879	...	...	...	...	...	...	19	19	1,898	...	89	89	1,987	
32,371	...	...	...	278	65	2,844	3,019	6,206	38,577	29	7,119	7,148	45,725	
12,09,465	...	46,000	...	20,099	760	77,081	49,867	1,93,807	14,03,272	51,422	3,25,083	3,76,505	17,79,777	
1,94,591	...	...	...	10,831	...	23,965	4,492	39,288	2,33,879	4,131	18,540	22,671	2,56,550	
11,147	...	...	...	...	...	1,384	764	2,148	13,295	...	4,579	4,579	17,874	
32,944	...	...	...	...	...	3,550	1,242	4,792	37,736	2,465	2,066	4,531	42,267	
24,735	...	6,000	...	...	...	4,260	314	10,574	35,309	...	8,441	8,441	43,750	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2,63,417	...	6,000	...	10,831	...	33,159	6,812	56,802	3,20,219	6,596	33,626	40,222	3,60,441	
1,27,348	...	...	...	3,079	105	26,597	14,350	44,131	1,71,479	1,881	21,450	23,331	1,94,810	
7,550	...	...	...	...	...	491	10	501	8,051	...	2,522	2,522	10,573	
4,559	...	...	...	...	...	113	348	461	5,020	...	2,733	2,733	7,753	
1,39,457	...	...	...	3,079	105	27,201	14,708	45,093	1,84,550	1,881	26,705	28,586	2,13,136	
53,675	...	...	...	2,905	...	2,480	413	5,798	59,473	79	3,451	3,530	63,003	
9,676	...	...	...	...	...	4,334	...	4,334	14,010	...	2,522	2,522	16,532	
10,054	...	...	...	...	...	1,500	...	1,500	11,554	963	1,593	2,556	14,110	
8,974	...	...	...	...	...	1,357	...	1,357	10,331	...	1,118	1,118	11,449	
4,751	...	...	...	...	...	652	180	832	5,583	...	699	699	6,282	
17,821	...	...	...	...	...	3,234	628	3,862	21,683	...	2,128	2,128	23,811	
1,04,951	...	...	...	2,905	...	13,557	1,221	17,683	1,22,634	1,042	11,511	12,553	1,35,187	
63,660	...	...	...	...	...	570	3,889	4,459	68,119	4,651	3,809	8,460	76,579	
8,484	...	...	...	...	...	271	...	271	8,755	128	1,719	1,847	10,602	
16,713	...	...	...	...	...	315	29	344	17,057	1,049	3,092	4,141	21,198	
88,857	...	...	...	...	...	1,156	3,918	5,074	93,931	5,828	8,620	14,448	1,08,379	
53,772	...	...	...	...	...	3,581	11,801	15,382	74,154	1,211	4,070	5,281	79,435	
25,298	...	...	...	...	...	1,763	...	1,763	27,061	...	2,766	2,736	29,827	
84,070	...	...	...	...	...	5,344	11,801	17,145	1,01,215	1,211	6,836	8,047	1,09,262	

* The discrepancy with the Accountant-General's statement of Rs. 303 for the repayment of the loan and of Rs. 10 for the payment of interest is due to the fact that these amounts were paid in cheque in 1906-07 and shown in Form III for that year.

Form No. III.—*Statement showing the Expenditure of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection Charges.								Public Safety.					Public			
			General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Patna Division—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur ...	3,554	2,857	...	...	332	...	...	6,743	...	3,452	177	196	3,825	...	113	...	3,948
	94	Hajipur... ...	1,010	1,145	...	...	...	...	...	2,155	...	1,658	70	...	1,728	...	125	...	...
	95	Lalganj... ...	753	527	...	...	...	...	...	1,280	...	337	50	...	387	...	746	...	140
	96	Sitamarhi ...	664	645	...	144	...	...	...	1,453	6	555	...	6	567	...	194	...	135
		Total ...	5,981	5,174	...	144	332	...	...	11,631	6	6,002	297	202	6,507	...	1,178	...	4,223
Darbhanga	97	Darbhanga ...	1,900	2,937	...	...	72	...	...	4,909	1	2,746	...	14	2,761	...	431	...	...
	98	Madhubani ...	869	553	...	...	...	...	...	1,422	1	650	...	...	651	...	360	...	41
	99	Roserah	578	423	...	141	...	...	...	1,142	...	174	15	...	189	...	...	...	21
	100	Somastipur ...	333	698	...	...	...	...	...	1,031	...	421	...	...	421	...	632	...	46
		Total ...	3,680	4,611	...	141	72	...	...	8,504	2	3,991	15	14	4,022	...	1,423	...	108
		Divisional Total ...	37,812	39,607	2,477	285	530	456	...	81,167	8	37,389	2,482	450	40,329	6,761	7,424	3,294	24,309
Bhagalpur Division.																			
Monghyr ...	101	Monghyr ...	1,370	2,819	...	6,140	...	...	...	10,329	...	1,416	...	26	1,442	...	296	...	3,503
	102	Jamalpur ...	1,720	1,674	...	...	...	...	...	3,394	...	173	...	34	207	...	1,144	1,414	2,015
		Total ...	3,090	4,493	...	6,140	...	...	...	13,723	...	1,589	...	60	1,649	...	1,440	1,414	5,518
Bhagalpur ...	103	Bhagalpur ...	6,043	6,398	...	340	59	...	...	12,842	...	1,802	...	133	1,935	63,458	37,029	375	749
	104	Colgong ...	492	500	...	...	1	...	...	993	...	418	24	5	447	...	...	13	77
		Total ...	6,537	6,898	...	340	60	...	...	13,835	...	2,220	24	138	2,382	63,458	37,029	388	826
Purnea ...	105	Purnea	1,288	1,428	...	...	...	...	...	2,716	...	921	...	38	959	...	335	799	1,077
	106	Kishanganj ...	726	1,031	...	...	...	...	...	1,757	...	751	...	10	761	136	142	...	501
	107	Katihar ...	959	308	...	...	...	...	...	1,267	...	228	64	...	292	...	...	...	...
		Total ...	2,973	2,767	...	...	...	...	...	5,740	...	1,900	64	48	2,012	136	477	799	1,578
Darjeeling ...	108	Darjeeling ...	12,516	8,211	...	838	1,326	200	...	23,091	1,747	20,355	...	33	22,135	1,098	5,415	1,313	770
	109	Kurseong ...	1,537	889	...	...	186	...	...	2,612	...	1,541	...	...	1,541	...	1,992	2,892	80
		Total ...	14,053	9,100	...	838	1,512	200	...	25,703	1,747	21,896	...	33	23,676	1,098	7,407	4,205	850
Santhal Parganas.	110	Deoghar ...	910	404	...	...	...	...	...	1,314	...	825	24	7	856	...	1	2,084	836
	111	Sahibganj ...	962	845	...	...	...	...	...	1,807	...	865	...	1	866	131	71	1,675	14
	112	Dumka	607	350	...	24	2	...	...	983	...	124	36	...	160	531	...	151	50
		Total ...	2,479	1,599	...	24	2	...	...	4,104	...	1,814	60	8	1,882	662	72	3,910	900
		Divisional Total	29,132	24,857	...	7,342	1,674	200	...	63,105	1,747	29,419	148	287	31,601	65,354	46,425	10,716	9,672
Orissa Division.																			
Cuttack ...	113	Cuttack	1,623	2,723	629	...	113	...	...	5,088	9	3,486	...	41	3,536	...	206	...	1,950
	114	Jajpur	549	533	...	...	2	...	...	1,084	...	368	...	36	404	...	30	...	52
	115	Kendrapara ...	498	740	...	19	...	...	...	1,257	17	837	16	46	916	...	275	...	206
		Total ...	2,670	3,996	629	19	115	...	...	7,429	26	4,691	16	123	4,856	...	511	...	2,208
Balasore ...	116	Balasore ...	550	1,058	...	...	40	...	...	1,648	...	830	120	17	967	720	199	1,167	426
Puri	117	Puri	1,546	2,655	...	...	17	...	...	4,218	...	1,496	...	63	1,559	1,286	94	...	7,275
Sambalpur ...	118	Sambalpur ...	2,488	4,276	...	...	...	...	...	6,764	47	1,064	...	27	1,138	...	288	2,948	176
		Divisional Total ...	7,204	11,985	629	19	172	...	...	20,009	73	8,081	136	230	8,520	2,006	1,092	4,115	10,085
Chota Nagpur Division.																			
Hazaribagh ...	119	Hazaribagh ...	857	1,001	...	...	...	...	...	1,858	...	464	76	...	540	...	715	...	267
	120	Chatra	564	589	...	...	...	...	...	1,153	...	339	...	...	339	...	18	...	2
	121	Giridih	777	597	...	...	...	...	...	1,374	...	63	40	...	103	...	20	...	217
		Total ...	2,198	2,187	...	...	...	...	...	4,385	...	866	116	...	982	...	753	...	486

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
29,218	3,434	4,291	321	86	71	...	1,610	60	...	391	725	17,826	...	68,094
2,269	3,426	1,817	143	...	...	...	...	...	...	455	709	2,191	...	11,135
1,214	120	465	138	15	1	...	...	...	...	4	...	1,231	...	4,074
3,227	5,897	121	180	1,700	...	...	...	...	...	166	467	2,428	...	14,509
35,928	18,877	6,694	782	1,801	72	...	1,610	60	...	1,010	1,901	23,676	...	97,812
23,445	6,857	5,135	346	3,387	119	78	...	1,055	...	3,714	446	14,599	94	59,704
1,844	4,325	67	56	254	...	...	...	...	...	255	1,390	3,918	...	12,610
1,254	1,852	578	60	12	7	...	...	...	...	359	35	260	2	4,380
2,244	2,215	344	90	43	6	...	...	...	...	343	143	876	...	6,982
28,785	15,249	6,124	552	3,796	132	78	...	1,055	...	4,671	2,014	19,593	96	83,676
2,63,613	1,84,102	60,149	4,741	11,579	799	5,998	2,682	2,493	...	11,061	9,536	1,17,743	833	7,17,117
26,206	12,195	2,314	463	432	...	...	882	577	...	1,119	162	9,787	...	51,936
9,507	397	630	443	178	50	...	...	...	...	1,803	...	5,304	49	22,934
29,713	12,592	2,944	906	610	50	...	882	577	...	2,922	162	15,091	49	74,870
31,388	16,608	4,710	372	97	328	...	1,398	...	...	1,828	108	19,221	75	1,77,744
968	1,661	66	17	...	37	16	8	...	...	122	59	323	318	3,685
32,356	18,269	4,776	389	97	365	16	1,406	...	...	1,950	167	19,544	393	1,81,429
8,502	13,386	8	162	50	4	...	23	120	...	1,831	96	3,537	44	30,274
2,359	2,160	184	73	...	...	...	...	...	...	180	46	2,336	455	9,072
892	1,596	15	84	...	12	...	...	...	...	367	...	1,318	...	4,284
12,053	17,142	207	319	50	16	...	23	120	...	2,378	142	7,691	499	43,630
47,244	12,178	1,091	522	1,051	14	...	135	...	...	6,299	6,969	8,184	...	92,283
6,844	3,675	...	149	...	60	...	94	...	...	...	1,010	23	...	16,819
54,088	15,853	1,091	671	1,051	74	...	229	...	...	6,299	7,979	8,207	...	1,09,102
4,583	2,096	733	102	...	...	...	...	...	...	608	259	1,074	...	12,376
6,784	2,219	77	97	208	33	...	...	...	...	...	3,016	2,016	...	16,341
2,186	300	...	80	...	30	...	18	24	...	...	...	1,697	...	5,017
13,553	4,615	810	229	208	63	...	18	24	...	608	3,275	4,787	...	33,734
1,41,763	68,471	9,828	2,514	2,016	568	16	2,558	721	...	14,157	11,725	55,320	941	4,42,765
23,772	3,560	1,120	846	112	10	...	...	...	...	1,234	882	8,031	5	41,728
2,383	946	30	62	24	3	...	...	...	...	150	12	338	13	4,043
1,916	1,479	...	51	...	24	...	57	...	...	330	1,572	1,769	...	7,679
28,071	5,985	1,150	959	136	37	...	57	...	...	1,714	2,466	10,138	18	53,450
4,824	7,751	...	56	68	495	...	72	...	...	487	...	1,352	9	17,656
19,348	14,341	2,913	130	8,706	15	...	...	...	...	975	239	10,343	3	65,668
9,372	3,762	1,124	145	859	889	...	183	2,000	...	433	492	6,639	84	29,394
61,615	31,869	5,187	1,290	9,769	1,436	...	312	2,000	...	3,609	3,197	28,472	114	1,66,163
9,257	5,928	...	143	203	...	...	11	6	95	...	772	1,395	29	18,821
1,635	1,986	139	60	21	29	21	...	...	...	75	...	198	...	4,184
2,619	150	95	51	7	13	...	...	...	...	388	...	637	24	4,221
13,511	8,064	234	254	231	42	21	11	6	95	463	772	2,230	53	27,226

Public instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, Museum, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,572	958	...	2,530	...	...	2,311	...	...	950	1,213	105	124	2,292	4,603
...	2,026	...	2,026	...	...	...	...	...	26	...	33	738	797	797
...	503	...	503	...	...	...	...	...	114	2	6	10	132	132
...	382	...	382	...	...	...	...	...	181	44	18	46	289	289
1,572	3,869	...	5,441	...	...	2,311	...	...	1,271	1,159	162	918	3,510	5,821
3,038	...	...	3,038	...	...	...	...	148	825	31	135	196	1,187	1,330
...	742	...	742	...	...	...	...	...	143	...	12	921	1,076	1,076
...	386	...	386	...	...	...	...	...	115	...	26	67	208	208
1,299	529	...	1,828	...	...	...	...	...	99	...	43	28	170	170
4,337	1,657	...	5,994	...	...	...	...	148	1,182	31	216	1,212	2,641	2,784
9,915	19,712	477	30,104	3,512	...	17,913	...	956	8,742	4,748	1,414	6,942	21,846	40,715
2,839	...	...	2,839	...	...	...	...	...	520	99	150	441	1,210	1,210
...	624	...	624	61	...	55	...	612	238	73	136	1,396	1,843	2,510
2,839	624	...	3,463	61	...	55	...	612	758	172	286	1,837	3,053	3,720
...	2,550	...	2,550	228	...	10,528	...	45	992	479	304	290	2,065	12,638
...	396	...	396	...	...	...	...	...	43	42	19	102	206	206
...	2,946	...	2,946	228	...	10,528	...	45	1,035	521	323	392	2,271	12,844
...	648	...	648	...	...	161	...	...	260	50	81	176	567	728
...	346	...	346	...	...	...	...	...	153	184	34	65	436	436
...	143	...	143	...	...	...	...	...	27	...	...	37	64	64
...	1,137	...	1,137	...	...	161	...	...	440	234	115	278	1,067	1,228
1,200	...	165	1,365	...	...	23,332	...	4,749	2,138	985	847	4,298	8,268	36,349
180	540	8	728	...	...	...	...	26	77	13	105	276	471	497
1,380	540	173	2,093	...	...	23,332	...	4,775	2,215	998	952	4,574	8,739	36,846
...	660	...	660	...	...	...	...	...	69	68	42	10	189	189
...	1,010	...	1,010	...	...	...	...	60	5	...	40	20	65	125
...	164	...	164	...	...	...	...	...	...	...	...	249	249	249
...	1,834	...	1,834	...	...	...	...	60	74	68	82	279	503	563
4,219	7,081	173	11,473	289	...	34,076	...	5,492	4,522	1,993	1,758	7,360	15,633	55,201
...	1,521	35	1,556	1,708	...	...	...	30	235	...	153	220	608	638
...	750	...	750	...	...	...	...	2	98	...	26	51	175	177
...	809	60	869	...	...	...	...	...	134	...	25	153	312	312
...	3,080	95	3,175	1,708	...	...	...	32	467	...	204	424	1,095	1,127
...	784	...	784	...	...	...	...	2	47	...	...	295	342	344
...	1,410	...	1,410	...	...	...	...	57	367	...	145	435	947	1,004
2,903	250	194	3,347	885	...	...	...	63	574	...	...	1,099	1,673	1,736
2,903	5,524	289	8,716	2,593	...	...	...	154	1,455	...	349	2,253	4,057	4,211
...	400	...	400	...	...	...	...	...	176	...	43	46	265	265
...	191	...	191	...	...	...	...	...	...	...	17	206	223	223
...	244	...	244	...	...	...	...	...	80	...	20	52	152	152
...	835	...	835	...	...	...	...	...	256	...	83	304	640	640

in Bengal during the year ending 31st March 1908—contd.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payment to sinking fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
85,795	...	...	...	2,247	50	3,070	1,075	6,442	92,237	169	8,119	8,288	1,00,525	
17,841	...	...	...	...	...	1,840	10	1,850	19,691	...	7,460	7,460	27,151	
6,376	...	...	...	...	...	829	18	847	7,223	194	2,289	2,483	9,706	
17,200	...	...	...	...	...	1,890	480	2,370	19,570	130	689	819	20,389	
1,27,212	...	...	...	2,247	50	7,629	1,583	11,509	1,38,721	493	18,557	19,050	1,57,771	
71,742	...	...	...	...	...	12,313	1,788	14,101	85,843	651	4,193	4,844	90,687	
16,501	...	...	...	...	...	4,442	...	4,442	20,943	...	3,426	3,426	24,369	
6,305	...	...	...	...	...	1,067	...	1,067	7,372	22	1,856	1,878	9,250	
10,432	...	...	...	...	5	617	...	622	11,054	...	4,480	4,480	15,534	
1,04,980	...	...	...	...	5	18,439	1,788	20,232	1,25,212	673	13,955	14,628	1,39,840	
9,12,944	...	6,000	...	19,062	160	1,06,485	41,831	1,73,538	10,86,482	17,724	1,19,810	1,37,534	12,24,016	
67,756	...	...	...	...	...	7,652	2,430	10,082	77,838	681	2,258	2,939	80,777	
29,730	...	...	...	773	...	102	10	885	30,615	186	4,358	4,544	35,159	
97,486	...	...	...	773	...	7,754	2,440	10,967	1,08,453	867	6,616	7,483	1,15,936	
2,07,937	...	...	...	30,053	...	8,639	4,899	43,591	2,51,528	7,382	1,52,149	1,59,531	4,11,059	
5,727	...	...	...	...	...	346	3	349	6,076	3	894	897	6,973	
2,13,664	...	...	...	30,053	...	8,985	4,902	43,940	2,57,604	7,385	1,53,043	1,60,428	4,18,032	
35,325	...	...	...	573	...	3,235	900	4,708	40,033	1,219	4,813	6,032	46,065	
12,372	...	...	...	...	30	3,015	82	3,127	15,499	...	12,119	12,119	27,618	
6,050	...	...	...	...	40	...	...	40	6,090	...	13,171	13,171	19,261	
53,747	...	...	...	573	70	6,250	982	7,875	61,622	1,219	30,103	31,322	92,944	
1,75,223	...	...	...	23,384	...	28,225	22,067	73,676	2,48,899	1,100	58,902	60,002	3,08,901	
22,197	...	...	...	...	...	16,763	213	16,976	39,173	26	2,030	2,056	41,229	
1,97,420	...	...	...	23,384	...	44,988	22,280	90,652	2,88,072	1,126	60,932	62,058	3,50,130	
15,395	...	...	...	...	...	735	43	778	16,173	116	4,164	4,280	20,453	
20,149	...	...	...	...	...	4,750	964	5,714	25,863	57	1,913	1,970	27,833	
6,573	...	...	...	...	...	30	...	30	6,603	469	3,500	3,969	10,572	
42,117	...	...	...	...	...	5,515	1,007	6,522	48,639	642	9,577	10,219	58,858	
6,04,434	...	...	...	54,783	70	73,492	31,611	1,59,956	7,64,390	11,239	2,60,271	2,71,510	10,35,900	
54,251	...	...	...	...	50	6,190	(a)236	6,476	60,730	16,131	4,757	20,888	81,618	(a) Dispensary Fund.
6,458	...	...	...	...	...	477	...	477	6,935	46	4,962	5,008	11,943	
11,033	...	...	...	...	...	335	117	452	11,485	300	1,202	1,502	12,987	
71,745	...	...	...	...	50	7,002	353	7,405	79,150	16,477	10,921	27,398	1,06,548	
21,399	...	...	...	...	...	13,827	2,464	16,291	37,690	6,580	238	6,818	44,508	
73,859	...	...	...	...	...	4,228	500	4,728	78,587	6,486	1,25,407	1,31,893	2,10,480	
43,214	...	...	...	...	...	3,692	72	3,764	46,978	...	5,443	5,443	52,421	
2,10,217	...	...	...	...	50	28,749	3,389	32,188	2,42,405	29,543	1,42,009	1,71,552	4,13,957	
21,884	...	...	...	...	...	2,036	(b)5,011	7,047	28,931	...	3,782	3,782	32,713	
6,090	...	...	...	...	...	100	300	400	6,490	3,428	886	4,314	10,804	(b) Includes Rs. 4,452 on account of the Dispensary Fund.
6,094	...	...	...	...	30	50	120	200	6,294	...	1,221	1,221	7,515	
34,068	...	...	...	...	30	2,186	5,431	7,647	41,715	3,428	5,889	9,317	51,032	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General Administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including Bonded Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	122	Ranchi	1,136	1,842	78	...	45	...	...	3,101	...	1,909	144	247	2,300	...	615	745	926
	123	Lohardaga ...	500	486	...	200	...	...	...	1,186	...	140	...	...	140	160	...	...	37
		Total ...	1,636	2,328	78	200	45	...	...	4,287	...	2,049	144	247	2,440	160	615	745	963
Palamau ...	124	Daltonganj ...	746	511	...	...	...	...	...	1,257	...	507	...	...	507	...	1,053	674	48
Manbhum	125	Purulia	642	1,342	...	...	...	18	...	2,002	...	1,275	96	43	1,414	...	10	288	1,245
	126	Jhalda	313	306	...	...	...	...	...	619	4	200	38	...	242	253	...	...	116
	127	Raghunathpur ...	207	163	...	...	...	...	...	370	1	40	...	1	42	295	...	...	1
		Total ...	1,162	1,811	...	...	...	18	...	2,991	5	1,515	134	44	1,698	548	10	288	1,362
Singhbhum ...	128	Chaibassa ...	751	439	...	...	4	...	...	1,194	...	569	20	9	598	594	...	...	100
		Divisional Total	6,493	7,276	78	200	49	18	...	14,114	5	5,506	414	300	6,225	1,302	2,431	1,707	2,959
		GRAND TOTAL ...	1,88,910	1,94,562	3,593	11,252	7,028	1,472	...	4,06,817	27,992	2,45,336	20,781	1,890	2,95,999	1,13,054	2,26,555	1,44,973	1,23,849
		GRAND TOTAL FOR 1906-07.	2,02,034	1,82,084	400	4,484	7,006	1,532	...	3,97,540	51,861	2,37,263	21,286	1,904	3,12,314	1,52,046	1,93,491	2,21,928	1,24,711

HEALTH AND CONVENIENCE.

Conservancy (including road-cleaning and watering) latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,372	8,438	...	130	16,133	277	82	369	...	...	1,057	200	16,036	92	60,472
1,033	799	...	62	194	...	...	...	...	...	155	65	342	5	2,852
16,405	9,237	...	192	16,327	277	82	369	...	...	1,212	265	16,378	97	63,324
3,693	450	407	116	2,051	17	...	139	100	...	...	27	1,975	...	10,750
8,777	5,134	79	148	681	...	40	63	...	...	664	5,752	2,274	...	25,115
750	1,265	...	51	110	...	...	...	...	...	...	150	191	...	2,926
1,036	1,065	...	56	...	140	...	...	...	...	...	...	229	...	2,822
10,563	7,464	79	255	791	140	40	63	...	...	664	5,902	2,694	...	30,863
3,548	4,438	84	99	96	465	100	...	...	...	396	501	1,982	8	12,411
47,720	29,653	804	916	19,496	941	243	582	106	95	2,735	7,467	25,259	158	1,44,574
13,40,418	5,18,773	94,904	20,769	53,416	5,137	6,413	9,446	6,578	1,053	90,624	48,581	6,24,196	8,540	34,37,279
12,46,285	5,06,535	98,952	19,094	28,396	5,021	5,134	7,300	5,212	840	84,305	49,111	4,48,463	6,108	32,02,932

Public Instruction.				Contributions—	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individual.	Printing charges.	Law charges.	Provident fund.	Miscellaneous charges.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	860	...	860	120	...	431	2,889	...	159	121	79	506	865	4,185
...	168	...	168	...	...	...	...	...	95	...	19	12	126	126
...	1,028	...	1,028	120	...	431	2,889	...	254	121	98	518	991	4,311
...	308	...	308	...	...	...	...	...	107	...	23	43	173	173
...	534	...	534	...	...	...	...	...	455	...	61	236	752	752
...	237	...	237	...	...	...	...	...	76	...	13	22	111	111
...	204	...	204	...	...	...	...	...	23	1	25	33	82	82
...	975	...	975	...	...	...	...	...	554	1	99	291	945	945
...	353	...	353	...	...	...	...	...	84	...	1,328	...	1,412	1,412
...	3,499	...	3,499	120	...	431	2,889	...	1,255	122	1,628	1,156	4,161	7,431
57,549	84,276	1,618	1,43,443	6,637	...	1,53,771	2,889	17,924	31,271	22,196	11,849	64,704	1,30,020	3,04,604
52,111	87,633	1,728	1,41,472	8,577	...	1,53,278	192	18,744	35,761	35,666	11,506	1,00,504	1,83,437	3,55,651

in Bengal during the year ending 31st March 1908—concld.

Total Expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities other than for Sinking Funds.	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
71,038	...	...	...	914	50	7,591	1,844	10,399	81,437	...	13,589	13,589	95,026	
4,472	...	...	...	...	50	320	361	731	5,203	...	109	109	5,312	
75,510	...	...	...	914	100	7,911	2,205	11,130	86,640	...	13,698	13,698	1,00,338	
12,995	...	...	...	...	...	283	227	510	13,505	...	13,652	13,652	27,157	
29,817	...	...	...	...	...	2,825	412	3,237	33,054	1,999	9,576	11,575	44,629	
4,135	...	...	...	...	...	184	200	384	4,519	...	1,732	1,732	6,251	
3,520	...	...	...	...	...	279	...	279	3,799	...	709	709	4,508	
37,472	...	...	...	...	...	3,288	612	3,900	41,372	1,999	12,017	14,016	55,388	
15,968	...	...	...	...	...	760	313	1,073	17,041	...	1,584	1,584	18,625	
1,76,013	...	...	...	914	130	14,428	8,788	24,260	2,00,273	5,427	46,840	52,267	2,52,540	
45,94,779	...	2,355	500	1,57,396	1,475	4,62,069	1,79,989	8,53,784	54,48,563	1,25,778	12,31,957	13,47,735	67,96,298	
44,18,486	5,000	...	2,500	1,73,255	1,460	3,9 8,454	1,42,403	7,23,072	51,41,558	96,911	9,53,291	10,50,202	61,91,760	

FORM No. IV.

STATEMENT SHOWING THE QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY.

DURING

1907-1908.

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed by consumption or expenditure per head, and*

DIVI ION.	District.	Serial number of Municipality.	Name of Municipality.	Population.	GRAIN.					REFINED SUGAR.					UNREFINED SUGAR.				
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					Mds.	Rs.	Mds.	Rs.	M. s.	Mds.	Rs.	Mds.	Rs.	S. c.	Mds.	Rs.	Mds.	Rs.	S. c.
Orissa ..	Sambalpur	118	Sambalpur ...	14,003	4,09,740	19,207	1,56,036	7,314	11 6	3,109	1,943	1,932	1,208	5 8	2,694	842	2,574	804	7 5

Ghi.					Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.					Oil.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Mds.	Rs.	Mds.	Rs.	S. C.	Mds.	Rs.	Mds.	Rs.	M. S.	Rs.	Rs.	Rs.	Rs.	A. P.	Mds.	Rs.	Mds.	Rs.	A. P.
15,928	373	15,928	373	4 6	4,52,235	25,367	1,96,627	12,323	14 1	6,225	287	6,225	287	7 1	916	190	256	53	5 9

Class III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.					Class VI.—Tobacco.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.
1,75,195	3,108	30,686	1,209	2 2 10	1,50,937	1,790	1,49,557	1,779	10 9 8	75,162	1,251	61,964	995	4 6 8	22,854	482	16,887	358	1 3 2

the Sambalpur Municipality in the Orissa Division during the year ending 31st March 1908, the average the incidence of taxation per head of population.

CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.					CLASS VII.—INCLUDING CLOTH PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.						INCIDENCE OF TAXATION.		
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	REMARKS.
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.				
3,90,422	6,100	2,58,833	4,034	18 7 9	4,00,665	6,340	2,69,021	4,272	19 3 3	76,633	1,796	58,027	1,379	4 3 2	...	43·58	56·09	

PROVINCIAL APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of Rate-payers, total number of Commissioners, and total number of, and attendance at, meetings held in each Municipality, during the year 1907-1908.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Burdwan.	Burdwan ...	1	Burdwan	1st April 1865 ...	38,691	8,050	20·8	22	26	1	56·5
		2	Kalna	1st ,, 1869 ...	8,121	3,016	37·1	15	56	2	69·2
		3	Katwa	1st ,, ,, ...	7,220	2,220	30·7	12	23	2	52·98
		4	Dainhat	1st ,, ,, ...	5,618	1,350	24·02	12	14	...	48·9
		5	Raniganj	1st June 1876 ...	16,398	1,706†	10·4	12	16	2	56·7
		6	Asansol	1st October 1896 ...	17,984	2,166	12·04	10	8	...	68·75
	Birbhum	7	Suri	July 1876 ...	8,692	1,172	13·48	16	21	7	42·85
	Bankura ...	8	Bankura	1st April 1869 ...	21,133*	2,595	12·27	12	34	6	49·75
		9	Vishnupur	1st September 1873 ...	19,155*	2,731	14·3	12	16	8	47·91
		10	Sonamukhi	1st April 1886 ...	13,448	1,668	12·4	9	14	...	57·15
	Midnapore ...	11	Midnapore	1865 ...	33,138	5,210	15·7	18	13	...	53·0
		12	Tamluk	1864 ...	7,872	2,072	26·32	12	23	...	58·3
		13	Ghatal	1st April 1869 ...	14,537	2,843	19·55	15	17	...	45·09
		14	Chandrakona	1st ,, ,, ...	9,315	2,160	23·3	12	27	...	63·27
		15	Ramjibanpur	1st ,, 1876 ...	10,265	1,971	19·2	9	13	...	60·68
		16	Khirpai	1st ,, ,, ...	4,995	1,151	23·2	9	12	...	68·5
		17	Kharar	1st ,, 1888 ...	9,493	1,536	16·2	15	14	2	47·2
	Hooghly	18	Hooghly-Chinsura ...	1865 ...	29,383	7,346	25·0	18	15	1	54·07
		19	Serampore	,, ...	44,451	7,031	15·8	18	15	3	53·8
		20	Uttarpara	,, ...	7,036	1,350	19·1	12	16	...	60·4
		21	Baidyabati	1869 ...	17,174	3,955	23·02	12	30	...	61·4
		22	Bhadreswar	,, ...	15,150	2,417	15·9	12	14	...	61·95
		23	Kotrung	,, ...	5,944	1,275	21·4	9	18	...	58·6
		24	Bansbaria	,, ...	6,473	1,499	23·1	9	18	6	47·5
		25	Arambagh	1886 ...	8,281	1,750	21·1	10	19	1	70·81
	Howrah	26	Howrah	1862 ...	157,594	19,611	12·44	30	17	...	61·0
		27	Bally	1st April 1883 ...	18,662	3,197	17·1	21‡	28	...	45·09
				Divisional Total ...	556,223	93,048	16·71	373	537	41	55·39
Presidency.	24-Parganas ...	28	Cossipore-Chitpur ...	1st April 1889 ...	40,750	5,557	13·6	12	48	...	62·05
		29	Maniktola	1st ,, ,, ...	32,387	6,944	21·4	12	17	...	79·8
		30	Baranagore	1st ,, 1869 ...	25,432	4,324	17·0	9	9	...	53·1
		31	Kamarhati	1st August 1899 ...	13,216	2,366	17·9	9	12	...	62·9
		32	South Suburban ...	1st April 1869 ...	26,374	6,676	25·3	10	16	...	78·1
		33	Tollyganj	1st ,, 1901 ...	12,821	2,928	22·8	9	20	...	66·6
		34	Garden Reach	13th March 1897 ...	38,000	4,060	10·6	12	15	...	57·7
		35	Rajpur	1st April 1896 ...	10,713	2,325	21·7	18	12	...	69·9
		36	Baruipur	1st ,, 1869 ...	4,217	1,021	24·2	9	16	2	47·2
		37	Jainagar	1st ,, ,, ...	8,810	1,535	17·4	12	22	...	61·7
		38	South Dum-Dum ...	1st September 1876 ...	10,904	1,706	15·6	9	12	...	59·0
		39	North ditto ...	1st ,, 1870 ...	4,996	918	18·3	9	12	2	57·9
		40	South Barrackpore ...	1st April 1869 ...	6,819	1,717	25·2	10	14	...	60·0
		41	Panihati	1st ,, 1900 ...	11,178	2,725	24·4	10	20	...	63·4
		42	Titaghar	1st ,, 1895 ...	18,665	1,585	8·5	9	15	...	68·1
		43	North Barrackpore ...	1st ,, 1869 ...	11,670	2,089	17·9	15	11	...	70·9
		44	Garulia	21st May 1896 ...	8,305	624	7·5	10	14	1	67·1
		45	Barasat	1st April 1869 ...	8,634	1,589	18·4	18	19	...	50·0
		46	Naihati	1st May ,, ...	13,831	4,524	32·7	9	12	...	70·3
		47	Halishahar	1st July 1903 ...	9,922	2,251	22·7	12	15	1	51·1
		48	Bhatpara	1st ,, 1899 ...	21,540	2,730	12·7	11	18	...	59·0
		49	Goberdanga	26th April 1870 ...	5,865	1,050	17·9	9	16	...	59·0
		50	Basirhat	1st ,, 1869 ...	16,315	2,610	15.9	15	15	3	58·2
		51	Baduria	1st ,, ,, ...	12,921	2,065	15·9	12	14	2	85·7
		52	Taki	1st ,, ,, ...	5,089	911	17·9	9	13	1	50·4
		53	Budge-Budge	1st ,, 1900 ...	13,051	2,263	17·3	9	12	...	55·5
	Nadia	54	Krishnagar	1st November 1864 ...	24,747	6,226	25·3	21	14	...	54·7
		55	Santipur	11th January 1865 ...	26,898	7,824	29·08	10	20	...	7·7
		56	Ranaghat	21st September 1864 ...	8,448	2,429	28·7	18	19	2	47·0
		57	Nadia	1st April 1869 ...	10,880	3,931	36·1	12	15	...	56·1
		58	Kushtia	1st ,, ,, ...	5,330	1,290	24·2	12	31	5	41·6
		59	Kumarkhali	1st ,, ,, ...	4,584	1,176	25·5	15	15	...	52·4
		60	Meherpur	15th ,, ,, ...	5,766	1,334	23·1	9	15	...	63·7
		61	Birnagar	1st ,, ,, ...	3,124	790	25·2	12	12	...	45·7
		62	Chakdaha	1st May 1886 ...	5,482	1,340	24·4	12	16	2	47·9
	Murshidabad ...	63	Berhampore	1st July 1876 ...	24,397	6,102	25·01	25	21	1	59·4
		64	Murshidabad	1st April 1869 ...	15,168	3,080	20·3	15	25	1	57·3
		65	Azimganj	1st ,, 1896 ...	13,385	3,030	22·6	15	20	...	48·6
		66	Jangipur	1st ,, 1869 ...	10,921	2,350	21·5	18	16	1	37·8
		67	Kandi	1st ,, ,, ...	12,036	2,331	19·3	11	20	2	57·7
	Jessore ...	68	Jessore	1st August 1864 ...	8,054	1,693	21·02	18	20	3	43·05
		69	Kotchandpur	1st July 1883 ...	9,560	1,518	15·8	9	18	1	49·3
		70	Maheshpur	1st April 1869 ...	4,180	938	22·4	16§	17	5	57·6
	Khulna	71	Khulna	1st October 1884 ...	10,460	1,951	18·6	15	22	...	36·5
		72	Satkhira	1st April 1869 ...	10,381	2,062	19·8	12	17	2	43·1
		73	Debhatta	1st July 1876 ...	5,454	883	16·1	12	18	17	41·7
				Divisional Total ...	611,500	121,371	19·8	575	790	54	55·8

* Increase in the population is due to revision of boundaries of the Municipality.
† The decrease (41) in the number of rate-payers is due to the exemption of poor persons from payment of municipal taxes.
‡ There were 18 Commissioners from 1st April 1907 till February 1908. The three new Commissioners were added to the Board in March 1908.
§ Including the official Chairman.

APPENDIX A—concld.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Patna.	Patna	74	Patna	November 1864 ...	153,739	29,612	19·2	31	19	...	45·6
		75	Barh	1st May 1870 ...	12,164	2,285	18·7	9	13	...	63·4
		76	Bihar	1st April 1869 ...	34,151	6,762	19·8	12	12	...	73·3
		77	Dinapore	1st July 1887 ...	22,858	4,878	21·3	19	12	...	50·9
		78	Khagole	1st October 1907 ...	7,510	.....	.....	9	...	...	...
	Gaya	79	Gaya	May 1865 ...	71,288	13,215	18·5	25	13	...	46·7
		80	Tikari	1st October 1885 ...	6,437	1,093	16·9	12	14	1	54·7
		81	Daudnagar	1st ,, ,, ...	9,744	1,494	15·3	13	12	1	46·8
	Shahabad ...	82	Arrah	1st January 1865 ...	46,170	6,665	14·4	18	13	...	44·2
		83	Jagadishpur	1st April 1869 ...	11,451	1,663	14·5	9	12	...	54
		84	Buxar	1st ,, ,, ...	13,945	2,679	19·2	13	10	1	70
		85	Dumraon	1st ,, ,, ...	17,901	2,581	14·4	9	14	1	53·9
		86	Bhabhua	1st ,, ,, ...	5,660	961	16·9	10	12	...	71·6
		87	Sasaram	1st ,, ,, ...	23,644	2,829	11·9	22	15	1	47·7
	Saran	88	Chapra	April 1864 ...	45,901	10,301	22·4	18	18	...	48·3
		89	Revelganj	17th August 1876 ...	9,765	1,784	18·2	12	15	4	47·7
		90	Siwan	April 1869 ...	15,756	2,587	16·4	10	13	...	54·7
	Champaran ...	91	Motihari	15th April 1869 ...	13,730	1,860	13·5	13	15	3	50·2
		92	Bettiah	15th ,, ,, ...	24,696	4,943	20·01	13	16	1	50·4
	Muzaffarpur ...	93	Muzaffarpur	1st November 1864 ...	45,617	8,021	17·5	19	11	...	57·8
		94	Hajipur	1st June 1869 ...	21,398	3,555	16·6	13	12	1	60·2
		95	Lalganj	,, ,, ...	11,502	2,044	17·8	11	14	4	51·9
		96	Sitamarhi	1st October 1882 ...	9,538	1,782	18·6	12	26	...	58·6
	Darbhanga ...	97	Darbhanga	1st November 1864 ...	66,244	8,995	13·5	22	13	...	45·7
		98	Madhubani	1st April 1869 ...	12,900	2,648	20·5	16	12	...	54·1
		99	Roserha	1st ,, ,, ...	10,245	1,850	18·05	14	14	...	43·2
		100	Samastipur	1st January 1897 ...	9,101	1,293	14·2	9	17	...	73·2
				Divisional Total ...	733,055	128,380	17·5	393	367	18	52·5
Bhagalpur.	Monghyr ...	101	Monghyr	November 1864 ...	50,133	9,386	18·72	19	13	2	57·8
		102	Jamalpur	1st July 1883 ...	20,074	2,917	14·53	18	10	...	55·5
	Bhagalpur ...	103	Bhagalpur	September 1864 ...	75,764	10,862	14·33	22	14	...	49·6
		104	Colgong	1st April 1869 ...	5,360	1,112	20·07	11	12	...	62·8
	Purnea	105	Purnea	September 1864 ...	14,006	2,788	19·90	18	13	...	46·5
		106	Kishanganj	1st April 1887 ...	7,689	1,072	13·94	13	17	1	60·6
		107	Katihar	1st November 1905 ...	9,076	1,852	20·40	12	15	...	73·3
	Darjeeling ...	108	Darjeeling	1st July 1850 ...	16,928	2,063	12·18	25	18	...	46·0
		109	Kurseong	1st May 1879 ...	4,469	736	16·47	12	11	...	51·5
	Sonthal Parganas	110	Deoghur	26th November 1869 ...	7,019	951	13·54	16	12	...	56·2
		111	Sahebganj	1st April 1883 ...	7,894	1,648	20·87	9	12	...	55·5
		112	Dumka	1st January 1903 ...	5,326	1,023	19·20	10	6	2	56·6
				Divisional Total	223,738	36,410	16·2	185	153	5	56·0
Orissa.	Cuttack	113	Cuttack	4th July 1876 ...	46,555	6,195	13·3	18	18	...	58·02
		114	Jajpur	1st April 1869 ...	12,109	1,983	16·4	12	17	1	60·
		115	Kendrapara	10th March ,, ...	15,245	2,443	16	12	10	1	46·9
	Balasore ...	116	Balasore	1st April 1877 ...	20,965	3,126	14·9	18	12	...	37·03
	Puri	117	Puri	1st ,, 1881 ...	30,857	6,016	19·4	15	14	...	59·04
	Sambalpur ...	118	Sambalpur	8th ,, 1883 ...	14,003	.....	.....	16	10	1	67·1
				Divisional Total ...	139,734	19,766	14·1	91	81	3	54·6
Chota Nagpur Division.	Hazaribagh ...	119	Hazaribagh	1st April 1869 ...	15,799	2,406	15·2	15	14	...	47·1
		120	Chatra	1st ,, ,, ...	10,599	1,183	11·1	16	26	4	26·9
		121	Giridih	1st January 1902 ...	9,433	1,688	17·8	9	10	...	44·0
	Ranchi	122	Ranchi	1st April 1869 ...	23,810	4,250	17·8	16	16	...	58·17
		123	Lohardaga	1st July 1888 ...	6,123	877	14·3	10	18	...	62·5
	Palamau ...	124	Daltonganj	1st ,, ,, ...	4,691	1,330	28·4	10	11	...	69·09
	Manbhum ...	125	Purulia	26th ,, 1876 ...	17,291	3,156	18·25	19	12	1	41·66
		126	Jhalda	1st April 1888 ...	4,879	780	15·98	9	16	...	67·36
		127	Raghunathpur ...	1st ,, ,, ...	4,172	430	10·3	10	10	...	71·0
	Singhbhum ...	128	Chaibassa	1st ,, 1875 ...	8,653	1,301	15·0	13	11	...	71·3
				Divisional Total ...	105,450	17,401	16·5	127	144	5	55·91
				Grand Total ...	2,369,700	416,376	17·6	1,744	2,072	126	55·03
				Grand Total for 1906-07	2,356,599	414,454	17·6	1,737	2,077	146	55·71

APPENDIX B.

Statement showing the results of General Elections held in Municipalities in the Presidency Division during the year 1907-08.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	PRESIDENCY DIVISION.						
28	Cossipore-Chitpur	Ward No. ... I ... 825	335	40·6	2	7	
		II ... 823	318	38·4	2	3	
		III ... 728	362	49·7	2	4	
		IV ... 832	475	57·0	2	4	
29	Maniktolla ...	Ditto ... I ... 1,021	471	46·1	2	7	
		II ... 713	274	38·4	2	10	
		III ... 1,056	967	64·2	4	25	
33	Tollyganj ...	Ditto ... I ... 228	...	...	2	2	The election of Ward No. IV being found invalid, a fresh election had to be held.
		II ... 305	...	...	1	1	
		III ... 81	...	...	1	1	
		IV ... 282	...	...	1	2	
		V ... 105	...	...	1	1	
43	North-Barrackpore	Ditto ... III ... 205	107	52·9	1	2	Owing to redistribution of wards sanctioned in the latter part of 1906-07, an election was held in this ward for the purpose of electing an additional Commissioner for it.
67	Nadia	... 1,453	860	59·1	8	13	
68	Jessore	Ditto ... I ... 455	317	69·6	6	13	The election held in 1906-07 being invalid, a fresh election had to be held in 1907-08.

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1907-1908.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan...	Rate on holdings ...	At the rate of 7½ per cent. on the annual rent value of holdings.	.....	.....	
		Water-rate	At the rate of 7½ per cent. on those holdings that have house connections and at the rate of 6 per cent., generally within the water-supply area on the annual rent value of holdings.			
		Latrine-fees	At the rate of 3¾ per cent. on the annual rent value of holdings.			
2	Kalna	Tax on persons ...	According to circumstances and property, annas 8 to Re. 1 per cent. on annual income of the assessee.	346 14 0	.....	The increase was due to general revision of assessment which took effect from the 1st quarter of 1907-08.
		Latrine fees	According to scale fixed by the Commissioners.	.....	10 13 3	Due to deduction of assessment and exemption of assessment from certain holdings.
3	Katwa	Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holding.	7½ per cent. on the annual value of every such holding.	.....	.....	
		Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	26 7 0	Due to revision.
		Latrine-fees	According to the annual value of the holding.	15 5 6	.....	Due to partial revision of assessment.
4	Dainhat	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	.....	No revision.
		Latrine-fees ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	7½ per cent. on the annual value of holdings.	.....	369 0 0	Due to reduction granted to persons in reduced circumstances.
6	Asansol	Ditto ...	Ditto ditto ...	.....	.....	
7	Suri	Government buildings are assessed at a rate of 7½ per cent. on the annual value of such holdings according to section 89 of the Bengal Municipal Act.	7½ per cent. on the annual value of holdings.	.....	.....	
		Tax on persons ...	Rupee one and annas two per cent. per month on income of above Rs. 30 per month, and Re. 1 on income up to Rs. 30 per month.	.....	.....	
		Latrine fees according to the annual value of holdings.	Annual value. Rs. — Rs.: Above 1 to 12 ... Quarterly tax. Rs. A.: ... Nil* ,, 12 ,, 24 ... ... 0 3 ,, 24 ,, 30 ... ... 0 6 ,, 30 ,, 36 ... ... 0 9 ,, 36 ,, 48 ... ... 0 12 ,, 48 ,, 60 ... ... 0 15 ,, 60 ,, 72 ... ... 1 2 ,, 72 ,, 84 ... ... 1 5 ,, 84 ,, 100 ... ... 1 8 ,, 100 for every Rs. 25, annas 4 per quarter.	.....	.....	* According to the Resolution of the Commissioners at their Meeting held on 8th February 1908, holdings the annual value of which is from Re. 1 to Rs. 12 have been assessed at the rate of anna one per quarter with effect from 1st quarter of 1908-09.
8	Bankura	Tax on persons ...	1½ per cent. per month	113 0 0†	.....	† This represents the taxes of the area recently added to the Bankura Municipality for 3rd and 4th quarters of 1907-08.
		Latrine-fees	On valuation. Rs. — Rs. (With privy.) Rs. A.: From 1 to 24 ... ... 3 0 ,, 25 ,, 30 ... ... 3 8 ,, 31 ,, 60 ... ... 5 4 ,, 61 ,, 90 ... ... 6 8 ,, 91 ,, 120 ... ... 8 8 ,, 121 ,, 150 ... ... 10 8 ,, 151 ,, 200 ... ... 13 8 ,, 201 ,, 250 ... ... 16 0 ,, 251 ,, 300 ... ... 19 0 ,, 301 ,, 400 ... ... 22 0 ,, 401 ,, 500 ... ... 26 0 ,, 501 ,, 600 ... ... 30 0 ,, 601 and upwards ... 36 0	.....	.....	
9	Vishnupur	Tax on persons ...	1½ per cent. per month	.....	11 0 0	
		Latrine fees	Rupees 3 where the annual value of holdings is Rs. 25 or less and 6 pies per rupee on the annual value of holding exceeding Rs. 25 in addition to Rs. 3 above referred.	1,412 0 0	.....	Part IX of Municipal Act was introduced in the Vishnupur Municipality from 1st quarter of 1907-08, and hence the increase in the income.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
10	Sonamukhi	Tax on persons ...	2 per cent. per month	269 0 0*	.....	* This represents the taxes for 3rd and 4th quarters only, as the partial revision took effect from the 3rd quarter of 1907-08.
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both for house and house service rates.	362 0 0	.....	Due to new and improved holdings.
12	Tamluk	Tax on persons ...	At 12 annas per cent.	.....	.....	No revision was made during the year.
		Latrine fees ...	According to the scale of fees sanctioned by the Municipal Commissioners at their meetings held on 7th September 1896 and 15th September 1905, and 28th February 1908.	106 0 0	.....	There was revision of latrine fees. The assessment come into effect from the beginning of 1908-09.
13	Ghatal	Tax on persons ...	1½ per cent. per month on the income according to circumstances at property.	.....	.....	
14	Chandrakona	Ditto ...	1 per cent. according to circumstances and property within the Municipality.	.....	352 0 0	General revision of assesement was made during the year.
15	Ramjibanpur	Ditto ...	Annas 12 per cent. on the annual income of the assessees and according to their circumstances and property	.....	12 0 0	The decrease is due to partial revision made during the year.
16	Khirpai	Ditto ...	1½ per cent. on the annual income of the assessees and according to their circumstances and property.	.....	.....	No revision of assessment.
17	Kharar	Ditto ...	1 per cent. on the annual income of the assessees and according to their circumstances and property.	.....	90 0 0	Due to grant of deduction and remission during the year.
18	Hooghly-Chinsura ...	Rate on holdings ...	7½ per cent.	.....	.....	There was no general or partial revision of assessment.
19	Serampore	Rate on holdings ...	7½ per cent. on the annual value of holdings	148 0 0	.....	On account of new and improved holdings.
		Latrine fees ...	For holdings valued from Rs. 6 to Rs. 20 per year, annas 12 per year; from Rs. 20 to Rs. 37-8, Re. 1-8 per annum; and from holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	61 0 0	.....	
20	Uttarpara	Rate on holdings ...	7½ per cent. for house and 4½ per cent. for latrine on the probable letting value of holdings.	48 8 3	.....	The result of partial revision of assessment of new and improved holdings.
21	Baidyabati	Tax on persons ...	According to circumstances and property, ¾ per cent. on the annual income, Rs 7 on the annual value of public buildings.	.....	.....	Tax on persons was in vogue up to June 1907.
		Rate on holdings ...	At the rate of Rs. 6 per cent. on the annual value of holdings.	1,528 0 0	.....	Tax on houses and lands has been introduced from the 2nd quarter of 1907-08.
		Latrine fees	6½ per cent. on the annual value of holdings.	464 0 0	.....	Increase is due to the revision of valuation of holdings.
22	Bhadreswar	Rate on holdings in Wards Nos. I, II and III, Bhadreswar, Gourhati and Telinipara.	6½ per cent. on the annual value of holdings.	.....	21 2 3	Due to remissions granted for demolished holdings and reduction of taxes,
		Tax on persons in Ward Nov. IV, Mankundu.	There is no fixed rate, but generally 7 per cent. on the annual income of the rate-payers.	18 14 0	.....	Due to new holdings.
		Latrine fees ...	No fixed rate, but generally at Rs. 4-11 per cent. on the annual value of domestic holdings and Rs. 9-6 on the annual value of cooly hires.	.....	21 6 9	Due to remissions granted for demolished holdings and reduction of taxes.
23	Kotrung	Rate on holdings ...	6½ per cent. on the annual value of holdings.	.....	90 0 0	Due to remissions of irrecoverable taxes.
24	Bansbaria	Tax on persons ...	1½ per cent. per annum on the annual income of persons occupying holdings according to their circumstances and property.	.....	.....	
25	Arambagh	Tax on persons ...	At ¼ per cent.	.....	8 0 0	The decrease is due to several deaths and poverty of rate-payers.
26	Howrah...	Rate on holdings ...	7½ per cent.	84,725 1 0	.....	This resulted from revision of assessment as well as from new and improved holdings.
		Lighting rate ...	3 ,, ,, ...	27,480 5 2	.....	
		Latrine fees ...	According to revised scale	43,311 15 0	.....	
		Water rate ...	5 and 6 per cent.	65,847 7 6	.....	
27	Bally	Rate on holdings ...	7½ per cent. on annual valuation of holdings.	639 13 6	.....	The increase was due to the general revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division.			Rs. A. P.	Rs. A. P.	
28	Cossipore-Chitpur ...	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	448 0 6	.....	Due to assessment of new and improved holdings.
		Latrine-fees ...	According to a scale	.....	73 7 6	Due to the revision of assessment of the railway holdings.
		Water-rate ...	At 3 per cent. on the annual value of holdings.	178 10 6	.....	
		Lighting-rate ...	At 3 per cent.	15,777 5 3	.....	The lighting-rate was levied from the 3rd quarter of 1907-08 throughout the Municipality except portion of Ward No. III.
39	Maniktala	Rate on holdings ...	At 7½ per cent.	1,061 12 6	.....	Due to assessment of new and improved holdings.
		Latrine-fees ...	According to a scale	707 10 0	.....	
		Water-rate ...	At 3 per cent.	150 4 0	.....	
		Lighting-rate ...	At 3 per cent.	234 1 6	.....	Due to imposition of fresh tax on holdings within the portion lighted with gas.
30	Baranagore	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	.....	64 3 0	Due to remissions granted on holdings containing delapidated houses and on holdings which underwent depreciation in value during the period of assessment.
		Latrine-fees	According to a scale	.....	72 2 0	
31	Kamarhati	Rate on holdings ...	At 6¼ per cent. on the annual value of holdings.	.....	1,241 6 9	Decrease is mainly due to the revision of assessment of the Kamarhati Jute Mills.
		Latrine-fees	According to a scale	465 15 6	.....	Due to assessment of new holdings.
32	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	1,582 0 0	.....	Due to assessment.
		Latrine-fees	According to a scale	190 0 0	.....	
		Water-rate	At 3 per cent. on the annual value of holdings.	385 0 0	.....	
33	Tollygunge	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees ...	According to a scale	.....	129 0 0	Due to the reduction in the scale of latrine fees.
34	Garden Reach ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees ...	According to a scale	.....	.....	
		Water-rate ...	At 3½ per cent. on the annual value of holdings.	.....	.....	
35	Rajpur	Tax on persons ...	From annas 10 to Re. 1 according to the circumstances of the assessees.	.....	197 0 0	Due to general revision of assessment made in 1906-07.
		Latrine-fees	At 6¼ per cent. on the annual value of holdings.	.....	.....	
36	Baruipur	Tax on persons ...	Generally at ¾ per cent. on the annual income.	.....	66 3 6	Due to remissions granted to persons in reduced circumstances.
		Latrine-fees	At 3 per cent. on the annual value of holdings.	.....	35 0 6	
37	Jainagar	Tax on persons ...	By apportionment, having regard to the circumstances and property within the Municipality.	.....	.....	
		Latrine-fees	At 1½ per cent. on the annual value of holdings.	.....	.....	
38	South Dum-Dum ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings.	1,076 0 0	.....	Due to general revision of assessment of Ward No. III made during the year 1906-07, which came into effect during the year.
		Tax on persons ...	Re. 1 per cent. on annual income of assessees.	.....	.....	The result of the general revision of assessment of Wards I and II will be shown in the next year.
		Latrine-fees	According to a scale	160 0 0	.....	
		Water-rate	At Rs. 4 on the annual value of holdings.	.....	.....	
39	North Dum-Dum ...	Tax on persons ...	At 1 per cent. on the annual income of assessees.	.....	321 3 0	Due to abolition of tax on arable lands and to remissions granted to persons in bad circumstances.
		Latrine-fees ...	At 3 per cent. on the annual value of holdings.	97 11 0	.....	
40	South Barrackpore ...	Rate on holdings ...	At 5 per cent. on the annual valuation of holdings in Ward No. IV.	.....	.....	
		Tax on persons ...	At ½ per cent. on the annual income of rate-payers.	.....	.....	The result on the general revision of assessment made during the year will be shown in the next year.
		Latrine-fees ...	At 5 per cent. on the annual value of holdings.	.....	.....	
41	Panihati	Tax on persons ...	At 3 pies per rupee on the quarterly income.	.....	.....	
		Latrine-fees ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
42	Tittaghar	Rate on holdings ...	At 7 per cent. on the annual value of holdings.	.....	.....	The result of the general revision of assessment made in 1907-08 will be shown in the next year.
		Latrine-fees ...	At 9 pies per head per month in cooly lines and 5½ per cent. on the annual value of the holdings.	.....	.....	
43	North Barrackpore ...	Tax on persons ...	At annas 10 per cent. on income ...	624 0 0	.....	Due to general revisions of assessment made in 1906-07.
		Latrine-fees ...	At 10 per cent. on the annual value of holdings.	144 0 0	.....	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual valuation of holdings.	199 10 8	.....	
		Latrine-fees	At 1 anna and 3 pies per head of population (adult) per month.	362 6 7	.....	
45	Barasat	Tax on persons ...	At 12 annas a month for every Rs. 100 of income and 8 annas for every additional Rs. 100.	.....	.....	
		Latrine-fees	At 7 per cent. on the annual letting value of holdings.	.....	.....	
46	Naihati	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100.	.....	.....	The result of the general revision of assessment made during the year will be shown in the next year.
		Latrine-fees	At 5 per cent. on the annual value of holdings.	.....	.....	
47	Halisahar	Tax on persons ...	At annas 8 per Rs. 100 of income per month.	.....	.....	
		Latrine-fees ...	At 5 per cent. on the annual letting value of holdings.	.....	.....	
48	Bhatpara	Rate on holdings ...	At 6 per cent. on the annual letting value of holdings.	2,988 0 0	.....	Due to assessment of new and improved holdings.
		Latrine-fees ...	At 5 per cent. on the annual letting value of holdings.	.....	.....	
49	Gobardanga	Tax on persons ...	At ¾ per cent. on the annual income of assesses.	.....	137 11 0	Due to partial revision of assessment.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*concld.*			Rs. A. P.	Rs. A. P.	
50	Basirhat	Tax on persons ...	At 12 annas per cent. on the annual income.	602 6 0	.....	Due to revision of assessment made in 1906-07.
		Latrine-fees	At 7½ per cent. on the annual valuation of holdings.	105 9 6	.....	
51	Baduria	Tax on persons ...	At 12 annas per cent. on the annual income.	.....	.....	
		Latrine-fees	According to a scale	.....	.....	
52	Taki	Tax on persons ...	No fixed rate: generally at Re. 1 per cent. on annual income.	145 0 0	.....	Due to revision of assessment.
		Latrine-fees	At 7 per cent. on annual valuation of holdings.	.....	.....	
53	Budge-Budge	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	.....	.....	
		Latrine-fees	Ditto ditto ...	.....	.....	
54	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	1,698 0 0	.....	Due to general revision of assessment made in 1906-07 which came into effect from 1907-08.
		Latrine-fees	According to a sliding scale on the valuation of holdings.	924 0 0	.....	
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual valuation of holdings.	.....	.....	
		Latrine-fees	At 7 per cent. on the annual valuation of holdings.	.....	.....	No revision.
56	Ranaghat	Rate on holdings ...	At 6½ per cent. on the valuation of holdings.	121 0 0	.....	Due to assessment of new holdings erected by the Eastern Bengal State Railway.
		Latrine-fees	At 5½ per cent. on the valuation of holdings.	117 0 0	.....	
57	Nadia	Rate on holdings ... / Latrine-fees ...	At 6½ per cent. on the annual valuation of holdings.	853 0 0	.....	Due to assessment of arable lands.
58	Kushtia	Rate on holdings ...	At 6½ per cent. on the annual valuation of holdings.	1,379 0 0	.....	Due to general revision of assessment made during the year.
		Latrine-fees	At 5 per cent. on the annual valuation of holdings.	506 0 0	.....	
59	Kumarkhali	Tax on persons ...	No fixed rate	.....	.....	
		Latrine-fees	On the annual valuation of holdings at 7½ per cent.	.....	.....	
60	Meherpur	Tax on persons ...	No fixed rate	102 0 0	.....	Due to general revision of assessment which took effect from 1st April 1907.
61	Birnagar	Ditto ...	Ditto	.....	.....	
62	Chakdah	Ditto ...	Ditto	.....	.....	
63	Berhampore	Tax on persons ...	Generally at 1 per cent. on income of the assessee.	.....	.....	
		Water-rate ...	At 7½ per cent. on the annual valuation of holdings on roads supplied with filtered water and 6 per cent. on the holdings not so supplied.	.....	.....	
		Latrine-fees	According to the scale fixed by the Commissioner on the annual valuation of holdings.	.....	.....	
64	Murshidabad	Tax on persons ...	According to circumstances and property at 1 per cent. on the income.	889 0 0	.....	Due to revision of assessment made in the previous year having come into effect from the beginning of 1907-08.
		Latrine-fees	According to a scale fixed by the Commissioners.	6,913 0 0	.....	Latrine fees were first levied during the year 1908.
65	Azimganj	Tax on persons ...	At 1 per cent. on income	.....	.....	No general or partial revision was made.
		Latrine-fees	At Rs. 5 per cent. on the annual valuation of holdings.	.....	.....	
66	Jangipur	Tax on persons ...	At 1 per cent. on income	.....	67 0 0	
		Latrine-fees ...	At 11 pies per rupee on the annual valuation of holdings.	250 0 0	.....	
67	Kandi	Tax on persons ...	At 1 per cent. on income	275 0 0	.....	Due to general or revision of assessment.
		Latrine-fees ...	At 11 pies per month per Rs. 100 on the annual valuation of holdings.	65 0 0	.....	
68	Jessore	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	60 10 3	.....	
		Latrine-fees	According to a scale varying from Rs. 2-8 to Rs. 18 per annum.	38 0 0	.....	
69	Kotchandpur	Tax on persons ...	Generally at 1 per cent. on the annual income of the rate-payers.	.....	141 14 0	Due to partial revision and remissions.
		Latrine-fees in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on annual valuation of holdings.	.....	21 5 6	Due to remission under section 110 of the Act.
70	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per month per cent. on the annual income of rate-payers.	.....	.....	No revision was made.
71	Khulna	Tax on persons ... / Latrine-fees ...	Generally at 1 per cent. on income ... / 12 per cent. on the annual valuation of holdings.	516 0 0	.....	
72	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	702 0 0	.....	Due to general revision made during the year.
		Latrine-fees	At 12 per cent. on the annual valuation of holdings.	172 0 0	.....	
73	Debhatta	Tax on persons ...	At 1 per cent. on annual income ...	.....	55 0 0	Due to partial revision.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
74	Patna	Rate on holdings ...	At 7½ *per cent.* on the annual value of holdings.	2,948 0 0	.....	The increase is due to general revision of six thanas and to the assessment on new and improved holdings under section 100— Rs. A. Increase by general revision 2,791 11 Under section 108 ... ... 755 15 Total ... 2,947 10
		Latrine-fees	Ditto ditto.			
75	Barn	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	2,988 0 0	.....	The increase in column 5 shown is according to the assessor's assessment but this increase is very probably to be diminished by about Rs. 2,000 by the Objection Committee some of the petitions having not yet been finally decided.
		Latrine-fees	At 5 per cent. on the annual value of holdings.	613 0 0	.....	
76	Bihar	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	394 0 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	473 0 0	.....	
		Latrine-fees	At Rs. 4-11 per cent. per annum on the annual value of holdings.	1,544 0 0	.....	
77	Dinapore	Rate on holdings ...	At 7½ per cent. per annum on the annual value of holdings.		.....	
		Rate on arable lands	At 6¼ per cent. per annum on the annual value of holdings.		.....	
		Latrine-fees	At 4¼ per cent. per annum on the annual value of holdings.	.....	.....	
78	Khagole	.....	.....	.....	.....	This Municipality having been only recently created, assessment has not yet been made.
79	Gaya	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	258 0 0	Decrease due to reduction of assessment found excessive.
		Latrine-fees	At 5 per cent. on the annual value of holdings.			
80	Tikari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	12 0 0	.....	The increase is due to the assessment of new and improved holdings.
81	Daudnagar	Tax on persons ...	At an average rate of 2 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government holdings.	.....	.....	
82	Arrah	Tax on persons ...	At the rate of Rs. 1-8 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses are situated in any road supplied with water and Rs. 6 per cent. when the houses are situated in any road not so supplied.	.....	.....	
		Latrine-fees	In this Municipality this fee is assessed at the following scale when value does not exceed :— Rs. Class I, up to 25 at 1 per cent. ,, II, ,, 50 at 3 ,, ,, III, from 100 at 8 ,, ,, IV, ,, 200 at 12 ,, ,, V, ,, 400 at 16 ,, and Class VI above Rs. 400 at Rs. 4 per cent. and part thereof.	.....	.....	
83	Jagadispur	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.	.....	.....	
		Ditto	Ditto ditto.	.....	.....	
84	Buxar	Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings.	.....	.....	
		Latrine-fees	On the annual value of buildings as given below:— Rs. Class I, from 6 to 12 at ¼ per cent. ,, II, ,, 13 to 25 at ½ ,, ,, III, ,, 26 to 50 at 1 ,, ,, IV, ,, 51 to 100 at 4 ,, ,, V, ,, 101 to 200 at 8 ,, ,, VI, ,, 201 to 400 at 12 ,, For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.	.....	.....	
85	Dumraon	Tax on persons ...	At Re. 1-9 per cent. per annum up to Rs. 600 and on amount exceeding Rs. 600 per year at Re. 1-10-8 per cent. per annum.	.....	.....	

APPENDIX C—*continued.*

Serial number of the Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concld.*			Rs. A. P.	Rs. A. P.	
86	Bhabhua	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
87	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
88	Chapra	Ditto	Ditto ditto ...	.....	388 0 0	
89	Revelganj	Ditto	Ditto ditto.			
90	Siwan	Tax on persons ...	At 1 per cent. according to the circumstances and property of assessees.	.....	279 0 0	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.			
		Latrine-fees	At 4½ per cent. on the annual value of buildings.	.....	6 0 0	
91	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	15 0 0	.....	
		Latrine-fees	At 6 per cent. on the annual value of holdings.	.....	2 0 0	
92	Bettiah	Tax on persons ...	At ½ per cent. per annum according to circumstances and property of assessees.	298 0 0	.....	Due to assessment of new holdings.
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	340 0 0	.....	
		Latrine-fees	On the annual value of holdings as detailed below :—			
			Below Rs. 20 same as Municipal tax.	90 0 0	.....	
			Rs. A. From Rs. 20 to 40 0 6 a quarter. ,, ,, 41 to 80 0 9 ,, ,, ,, 81 to 120 0 12 ,, ,, ,, 121 to 160 0 15 ,, ,, ,, 161 to 200 1 2 ,, ,, ,, 200 and upwards at 2½ per cent.			
93	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees	At 5 per cent. on the annual value of holdings.	.....	.....	
94	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
95	Lalganj	Ditto	Ditto ditto.	.....	.....	
96	Sitamarhi	Tax on persons ...	There is no rate fixed in the Municipality, but it is assessed, according to the circumstances and properties of the persons occupying holdings.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway holdings.	.....	.....	
		Latrine-fees	At 12 annas to Rs. 6 per holding per annum.	.....	.....	
97	Darbhanga	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees	At 4 per cent. on the annual value of holdings.	.....	.....	
98	Madhubani	Tax on persons ...	At 12 annas per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
99	Roserah	Tax on persons ...	According to circumstances and property of assessees, there being no fixed rate of assessment.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
100	Samastipur	Tax on persons ...	At 12½ annas per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
	Bhagalpur Division.					
101	Monghyr	Rate on holdings and arable lands.	Rate on holdings at 7½ per cent., latrine-fees at Rs. 3-10-4 per cent. and arable land-tax at 7½ per cent. per annum.	.....	House-tax 59 0 0 Latrine-fees 18 0 0 77 0 0	Due to remission of taxes on houses which have fallen down or become unfit for habitation.
102	Jamalpur	Rate on holdings ...	At 7½ per cent. and latrine-fees at 3½ per cent.	.....	House-tax 228 0 0 Latrine-fees 100 0 0 328 0 0	Due to grant of remission and reduction of taxes.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	
	Bhagalpur Division —*concld.*			Rs. A. P.	Rs. A. P.	
103	Bhagalpur	Rate on holdings ...	House-tax at 7½ per cent., latrine-fees at 3 per cent., and water-rate at 7½ per cent. on holdings having house-connections, and at 5 per cent. for those having no connections. Holdings assessed at a valuation of below Rs. 10 a year are charged neither latrine-fees nor water-rate.	.....	2,166 0 0	Reduction due to dismantled holdings and such as have been taken in the railway lines.
104	Colgong	Tax on persons, with the exception of Government and railway buildings, which are assessed on holdings.	According to circumstances and property. The Government and railway buildings are assessed at 7½ per cent. on the valuation of holdings.	.....	187 0 0	Due to grant of remission of tax.
105	Purnea	Rate on holdings ...	At 7½ per cent. and latrine-fees at 3½ per cent.	House-tax 57 0 0 Latrine-fees 22 0 0 79 0 0	.....	Due to assessment of new and improved holdings.
106	Kishanganj	Tax on persons ...	According to circumstances and property at 9 annas per cent. on the annual income.	33 0 0	.....	Due to partial revision of assessment made during the year.
107	Katihar	Rate on holdings ...	At 6¼ per cent.	268 0 0	.....	Due to assessment of new and improved holdings.
108	Darjeeling	Holdings are generally assessed on their probable and actual rentals, less 10 per cent. for furniture. The holdings at and adjoining the bazar and on the outskirts of the town proper, owned or occupied by natives, are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	The holding, water and lighting rates are levied at 8, 2½ and 3 per cent., respectively, and the latrine-fees at 1½ to 17 on houses valued up to Rs. 600, and at 3 per cent. on houses valued above Rs. 600.	House-tax 2,826 0 0 Water-tax 1,048 0 Lighting-tax 4,540 0 0 Latrine-fees 1,163 0 0 9,577 0 0	.....	The increase is due to assessment of new and improved holdings partly counterbalanced by decrease on account of obliteration of certain holdings and remission of taxes and increase of lighting-rate from 2½ per cent. to 3 per cent.
109	Kurseong	Rate on holdings ...	Holdings are assessed at 7½ per cent. on their annual valuation. Latrine-fees at 1½ to 11 on houses valued up to Rs. 600 and 2 per cent. on houses valued above Rs. 600, and water-rate at 5 per cent. on the valuation of houses which have connection pipes, and at 2½ per cent. on the valuation of those which have no connection pipes but use water supplied by the Municipality.	House-tax 180 3 0 Latrine-fees 62 8 0 Water-rate 99 14 3 342 9 3	.....	Due to assessment of new and improved holdings.
110	Deoghur	Rate on the value of holdings in Wards II, III and IV. Tax on persons in Ward I. Latrine-fees ...	At 6 per cent. on the annual value of holdings. According to circumstances and property. At 3 per cent. on the annual value of holdings containing dwelling-houses.	House-tax 258 12 0 ..... 71 5 6 330 1 6	..... House-tax 9 1 0	Due to petitions filed under sections 92 and 95 of the Municipal Act. Due to assessment of new and improved holdings.
111	Sahibganj	Rate on holdings ... Latrine-fees ...	At 7½ per cent. on the annual value of holdings. At 3½ per cent. on the annual value of holdings.	.....	.....	
112	Dumka	Rate on holdings ... Latrine-fees ...	At 7½ per cent. on the annual value of holdings. At 2½ per cent. provided it be not less than 1 anna and more than a rupee per mensem.	.....	.....	
	Orissa Division.					
113	Cuttack	Rate on holdings ...	7½ per cent. on the annual value of holdings.	.....	.....	No general revision was made.
114	Jajpur	1. Tax on persons ... 2. Rate on holdings under Part IX of the Municipal Act.	Levied according to the circumstances and property of the assessees at the rate of 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of the Municipal Act; and Latrine fees at Re. 1-8 on the annual value of Rs. 25 of every holding.	.....	.....	
115	Kendrapara	Tax on persons ...	According to the circumstances and property of the assessees within the Municipality, under section 85 of the Act.	.....	.....	No general or partial revision was made during the year.
		Public buildings are assessed on their annual value under section 89 of the Act.	At 7½ per cent. on their annual value	.....	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any General or Partial Revision of Assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concld.*			Rs. A. P.	Rs. A. P.	
116	Balasore	Rate on persons ...	1. Levied according to circumstances and property of the assessees, at Re. 1 per cent. 2. Latrine-fee is levied according to the valuation of holdings at 6 pies per rupee. 3. Public buildings are taxed under section 89 of Bengal Municipal Act.	.....	.....	No assessment was held during the year.
117	Puri	Rate on holdings ...	At 12½ per cent. on annual value ...	5,331 0 0	.....	House tax 7½ per cent. Latrine fees 5 per cent.
118	Sambalpur	Octroi	A schedule of rates charged in this Municipality is herewith attached and marked C.—I.	.....	.....	The income from this source is uncertain, as it depends on quantities of goods imported.
		Conservancy and latrine.	Rs. Civil station where the buildings come under clauses (*a*) and (*b*) for every occupied house yielding, or which would yield, if rented, not more than Rs. 50 ... 12 Ditto more than Rs. 50 ... 18 *Town proper.*	.....	67 0 0	The tax was introduced in 1905-06.
			Where building comes under clause (*a*) of Rule I. / Where it comes under clauses (*b*) and (*c*) of Rule I.			
			(1) Where such value is Rs. 6 or under Re. 1. / Exempt.			
			(2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. / Rs. A. P. 0 8 0			
			(3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. / 0 1 6 per rupee			
			(4) Where it exceeds Rs. 100, 1 anna per rupee. / 0 0 6 „ „			
			Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.			
	Chota Nagpur Division,					
119	Hazaribagh	1. Tax on persons ...	According to circumstances and property, ½ per cent. on annual income of the assessee.	.....	.....	
		2. Latrine fees ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum.	.....	.....	
			(*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs. 3 per annum.	.....	.....	
			(*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 6¼ per cent. per annum.	.....	.....	
			(*d*) Holdings up to the value of Rs. 3 per annum at the rate of one anna per quarter, and the holdings above Rs. 3 and less than Rs. 6 per annum, at the rate of two annas per quarter.	.....	.....	
120	Chatra	Tax on persons ...	Re. 1-4 per cent. on annual income ...	526 0 0	.....	Increase due to general revision of assessment by a paid assessor and which has taken effect from the beginning of the year 1907-08.
121	Giridih	Tax on persons [section 85, clause (*a*)].	Re. 1 per cent. per annum	.....	.....	
122	Ranchi	1. Rate on holdings...	7½ per cent. on annual value of holdings.	658 0 0	.....	Increase due to assessment on new buildings.
		2. Latrine fees ...	6¼ per cent. on annual value	422 0 0	.....	
123	Lohardaga	Tax on persons ...	1 per cent. on annual income up to Rs. 1,200, and ½ per cent. on remainder of the income to the extent allowed by law.	237 0 0	.....	Due to general revision which took place in 1906-07 and was given effect to during the year 1907-08: some persons were newly assessed during the 4th quarter of 1907-08.

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concld.*			Rs. A. P.	Rs. A. P.	
124	Daltonganj ...	Tax on persons ...	12 annas per cent. Government buildings are assessed at 6 per cent. on their annual value.	603 0 0	.....	Increase due to general revision of assessments which took effect from 1st April 1907.
		Latrine-fees	5 per cent. on annual value	251 0 0	.....	
		Water tax	5½ ditto ditto	217 0 0	.....	
125	Purulia	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine-fees	Latrine fees at 5 per cent. on the annual value of holdings.	.....	1,072 0 0	Due to reduced rate at which latrine fees were levied during the year.
126	Jhalda	Tax on persons ...	1 per cent.	186 0 0	.....	Increase due to assessment of new comers.
127	Raghunathpur	Ditto	1 per cent. on gross income	.....	.....	
128	Chaibassa	Rate on holdings ...	Rs. 7-8 per cent. on annual value of holdings.	.....	.....	
		Latrine-fees	Rs. 3 per cent. on annual value of holdings.	.....	.....	

APPENDIX C—1.

Revised Schedule of goods liable to Octroi duty within the limits of the Sambalpur Municipality.

ARTICLES.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Class I.—Articles of food or drink for men or animals.									
Grain and pulses of every description.	0 15 0	0 12 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
1(*a*) Paddy or unhusked rice ...	0 7 6	0 6 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
2. Cotton seeds	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
3. Grass, straw and *bhusa* ...	0 1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head-loads and kawar-loads.	
4. Dried fruits	.....	.....	.....	.....	.....	1 9 0	.....	.....	
5. Fresh fruits, such as oranges and graft mangoes, water-nuts, etc. (cocoanuts excepted).	.....	.....	.....	.....	.....	3 2 0	.....	Singhara and mahua.	
6. Cocoanuts	.....	.....	.....	.....	0 0 6 per 20 or fraction of 20.	.....	.....	Single nuts.	
7. Manufactured or refined sugar and honey.	.....	.....	.....	.....	0 0 3 per seer.	.....	0 10 0	.....	
8. *Gur* and other coarse saccharine products.	.....	.....	.....	.....	0 0 1½ per seer.	.....	0 5 0	.....	
9. Sugarcane	.....	0 6 0	0 2 0	0 0 6	.....	.....	.....	.....	
10. Vegetables of all kinds (not being spices).	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
11. *Ghi*, butter and khowa ...	.....	.....	.....	.....	0 0 4 per seer.	.....	.....	.....	
12. Tea, coffee, oilman's stores and tinned provisions.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
13. Oil-cake	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
14. Dead game and fish	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class II.—Animals for slaughter.									
1. Bullocks, cows, calves, pigs	.....	.....	.....	.....	0 4 0 each.	.....	.....	Calves under one month.	
2. Beef and flesh of pigs ...	.....	.....	.....	.....	0 0 1 per seer.	.....	.....	Below one seer.	
3. Sheep and goats	.....	.....	.....	.....	0 1 6 each.	.....	.....	Lambs and kids under two months.	
4. Meat of goat and sheep ...	.....	.....	.....	.....	0 0 1½ per seer.	.....	.....	Below one seer.	
5. Poultry and game	.....	.....	.....	.....	0 0 1½ each.	.....	.....	.....	
Class III.—Articles used for fuel, lighting and washing.									
1. Oilseeds of every description	2 4 0	1 12 0	0 3 3	0 1 0	.....	.....	0 1 6	Up to two seers.	
2. Charcoal and coal	0 5 0	0 4 0	0 1 3	0 0 6	.....	.....	0 0 9	.....	
3. Firewood and cowdung cakes	0 3 0	0 2 0	0 0 9	.....	.....	.....	.....	Head-load	In calculating the rate per kawar-load, the duty on the head-load will be 3 pies.
4. Oils other than kerosine, turpentine and copal varnish.	.....	.....	.....	.....	0 0 1 per seer.	.....	.....	.....	
5. Matches	.....	.....	.....	.....	.....	1 9 0	.....	.....	
6. Soap, wax and tallow ...	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class IV.—Articles used in the construction of buildings.									
1. Articles manufactured of bamboo or of wood.	.....	0 6 0	.....	0 0 3	.....	.....	.....	.....	
2. Teak and sál—									
(*a*) Shaped beams and planks.	1 8 0	1 4 0	0 4 0	0 1 0	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	1 0 0	0 12 0	0 3 0	0 0 6	.....				
(*c*) Bullies and malgas ...	0 9 0	0 7 0	0 1 6	0 0 3	.....				
3. Other wood—									
(*a*) Shaped beams and planks.	0 12 0	0 10 0	0 2 0	0 0 6	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	0 8 0	0 7 0	0 1 3	0 0 3	.....				
(*c*) Bullies and malgas ...	0 5 0	0 4 6	0 1 0	0 0 3	.....				
4. Bamboos	0 10 0	0 8 0	0 1 3	0 0 3	0 0 1 per 100.				
5. Hemp, buckal, coir, rope and twine.	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	.....	Gunny-bags.	
6. Burnt bricks, tiles, lime, lime-stones stone and kankar.	.....	0 1 0	.....	.....	.....	.....	.....	Road metal or materials for metalling.	
7. Thatching grass	1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head-loads and kawar-loads.	
V.—Drugs, gums, spices and perfumes.									
1. Pán	.....	.....	.....	.....	0 0 2 per seer.	.....	.....	.....	
2. Betel-nuts (*supari*) and all other drugs, gums, spices and perfumes.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Colours and dyes	.....	.....	.....	.....	.....	1 9 0	.....	.....	

APPENDIX C—1—*concluded.*

ARTICLES.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
VI.—Tobacco.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1. Manufactured tobacco, cigars and snuff.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. Leaf tobacco and gurakhu	.....	.....	.....	.....	0 0 2 per seer.	.....	.....	.....	
VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.									
1. Gold and silver thread stuffs.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. All other textile fabrics, piece-goods and articles of dress and umbrellas.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Leather and leather goods ...	.....	.....	.....	.....	.....	1 9 0	.....	Hides.	
VIII.—Metal and articles of metal.									
1. Iron, zinc, lead, tin, copper, brass and their alloys, and manufactured articles of the same.	.....	.....	.....	.....	.....	2 5 6	.....	.....	Pedlar's goods, stationery, glass, China, and other similar articles, sometimes classed as 'maniyari,' precious metals, jewellery, clocks, watch s and fancy goods are not taxable.

NOTE—

1. (1) A kawar-load shall be taken to be 1½ head-load.
   (2) A pony or ass-load ,, ,, ⅔ of a bullock-load.
   (3) A buffalo-load ,, ,, 1½ of a bullock-load.
   (4) A camel-load ,, ,, 2 bullock-loads.
   (5) An elephant-load ,, ,, ¼ of an ordinary cart-load.
2. (1) Carts more than half-laden shall be charged at full rates.
   (2) ,, less ,, ,, ,, ,, at half rates.
3. The seer shall be the seer of 80 tolas, and the maund a maund of 40 seers.
4. Where alternative rates per maund are given, their adoption is in the option of the importer.

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in the Burdwan Division, on account of Municipal Taxes for the year 1907-1908.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	23,296	1,03,559	1,26,855	13,004	84,966	97,970	94·6	583	645	1,228	1·1	27,657	
2	Kalna ...	617	12,722	13,339	159	12,095	12,254	94·9	51	330	381	2·9	704	
3	Katwa ...	17	7,790	7,807	11	7,710	7,721	99·11	6	68	74	·9	12	
4	Dainhat ...	33	2,864	2,897	8	2,810	2,818	98·3	25	25	50	1·7	29	
5	Raniganj ...	503	14,630	15,133	258	13,912	14,170	96·8	84	206	290	1·9	673	
6	Asansol ...	(a)2,303	19,787	22,090	1,793	18,496	20,289	102·5	406	280	686	3·5	1,115	(a) The discrepancy of Rs. 96 is due to mistake in the account of 1906-07.
7	Suri ...	206	10,318	10,524	113	9,937	10,050	97·38	35	113	148	1·43	326	
8	Bankura ...	2,352	15,449	17,801	1,224	13,493	14,717	95·26	497	277	774	5·01	2,310	
9	Vishnupur ...	201	8,284	8,485	194	8,015	(b)8,209	99·09	7	171	178	2·14	98	(b) Includes Rs. 75 collected during March 1908 but credited to the Treasury in April 1908.
10	Sonamukhi ...	116	5,637	5,753	116	5,423	(c)5,539	96·24	...	91	91	1·62	123	(c) Includes Rs. 187 collected during March 1908 but credited to the Treasury in April 1908.
11	Midnapore ...	1,711	38,920	40,631	1,574	37,488	39,062	100·3	119	403	522	1·3	1,047	
12	Tamluk ...	19	6,083	6,102	16	6,064	6,080	99·4	1	2	3	·05	19	
13	Ghatal ...	267	6,543	6,810	145	5,986	(d)6,131	93·71	54	312	366	5·59	313	(d) The total columns 15 and 22 of Form II differs from column 8 of Appendix D, as Rs. 120 was in the hand of the Tax Daroga from 31st March 1907 and remitted to Treasury after date. It also appears that the tax Daroga remitted an excess amount of Rs. 3 to the Treasury and Rs. 257 was in his hand on 31st March 1908.
14	Chandrakona	377	2,671	3,048	252	2,167	2,419	90·52	31	32	63	2·36	566	
15	Ramjibanpur	33	2,289	2,322	20	2,233	2,253	98·41	12	17	29	1·29	(e)40	(e) Out of this amount, Rs. 2 was collected on 30th and 31st March 1907 and remitted to the following month, to the Sub-Treasury, leaving an outstanding of Rs. 38 only.
16	Khirpai ...	153	1,739	1,892	121	1,546	1,667	95·8	27	19	46	2·5	179	
17	Kharar ...	410	3,278	3,688	344	2,740	3,084	94·09	64	75	139	4·23	(f)465	(f) Out of this Rs. 2·4 was collected on 31st March 1908 and remitted to the Sub-Treasury on the following month.
18	Hooghly-Chinsura.	(g)6,103	57,371	63,474	2,223	50,610	52,833	92·09	298	1,274	1,572	2·7	9,069	(g) In the last year's statement the figure in column 14 was 6,100. In column 3 of this statement, it has been put down at Rs. 6,103. The excess amount paid, had to be added to the arrear demand for certain excess collection as suggested by the audit certificate.
19	Serampore ...	(h)7,457	56,780	64,237	5,398	50,826	56,224	99·02	297	1,265	1,562	2·7	6,451	(h) In the last year's Appendix D, Rs. 7,356 was shown as outstanding balance, but after accounts were audited it was found out Rs. 101 on account of remission in house-rate, and latrine fees were twice deducted from the balance. Hence, the arrear demand has been increased by Rs. 101.
20	Uttarpara ...	3,058	15,609	18,667	2,551	13,335	15,886	101·7	4	60	64	·4	2,717	
21	Baidyabati ...	96	22,041	22,137	49	21,836	21,885	99·2	45	90	135	·6	117	
22	Bhadreswar ...	662	15,715	16,377	432	14,981	15,413	98·07	185	313	498	3·1	466	
23	Kotrung ...	264	7,474	7,738	183	7,274	7,457	99·7	63	89	152	2·03	(i)129	(i) Out of this amount, the sum of Rs. 15 was collected on the 31st March 1908, but could not be remitted to Treasury, within the month, leaving a balance of Rs. 114 only. But there are Rs. 118 as per progress statement. The difference of Rs. 4 is probably due to the fact, that this sum has been remitted to the Treasury in excess of the actual amount realized.
24	Bansberia ...	425	4,508	4,933	226	4,005	4,231	93·3	122	231	353	7·8	349	
25	Arambagh ...	...	5,230	5,230	...	5,110	5,110	97·7	...	120	120	2·2	...	
26	Howrah ...	7,015	7,93,191	8,00,206	2,588	7,23,306	7,25,894	91·5	1,050	9,077	10,127	1·2	64,185	
27	Bally ...	(j)2,908	32,098	35,006	1,316	29,432	30,748	95·7	495	1,068	1,563	4·8	2,695	(j) Rupees 890 which was due from the Bally Paper Mill Company, Limited, and the East Indian Railway not having been paid during 1906-07 was excluded from the return for that year. The amount has been added to the balance Rs. 2,018 of 1906-07, making a total arrear demand of Rs. 2,908. The amount having been realized during 1907-08.
	Divisional Total	60,602	12,72,580	13,33,182	34,318	11,55,796	11,90,114	93·6	4,561	16,653	21,214	1·6	1,21,854	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
28	Cossipore-Chitpur.	8,058	1,77,127	1,85,185	5,248	1,67,333	1,72,576	97·4	2,268	2,679	4,947	2·7	7,662	
29	Maniktala ...	4,913	87,878	92,791	1,647	82,685	(a)84,332	95·9	1,997	1,910	3,907	4·4	4,552	
30	Baranagore ...	1,304	40,134	41,438	918	37,815	38,733	96·4	88	734	822	2·04	1,883	
31	Kamarhati ...	1,224	17,403	18,627	1,137	16,891	(b)16,028	103·6	16	210	226	1·3	373	
32	South Suburban	3,254	27,428	30,682	1,960	23,357	25,317	92·3	402	1,334	1,736	6·3	3,629	
33	Tollygunge ...	1,353	19,186	20,539	1,053	18,094	(c)19,147	99·8	117	536	653	3·4	739	
34	Garden Reach	333	67,574	67,907	105	63,603	(d)63,708	94·2	15	3,544	3,559	5·2	640	
35	Rajpur ...	821	9,059	9,880	241	8,293	8,534	94·2	292	309	601	6·6	745	
36	Baruipur ...	59	6,578	6,637	9	6,433	6,442	97·9	...	69	69	1	126	
37	Jainagar ...	299	6,851	7,150	204	6,274	6,478	94·5	70	324	394	5·7	278	
38	South Dum-Dum	183	14,240	14,423	178	14,048	14,226	99·9	5	182	187	1·3	10	
39	North Dum-Dum	8	4,306	4,314	6	4,282	4,288	99·6	2	19	21	·4	5	
40	South Barrackpore.	102	9,865	9,967	73	8,859	8,932	90·5	29	117	146	1·4	889	
41	Panihati ...	274	10,497	10,771	136	10,342	10,478	99·8	45	50	95	·9	198	
42	Tittaghar ...	...	30,128	30,128	...	30,074	30,074	99·8	...	23	23	·07	31	
43	North Barrackpore.	176	12,422	12,598	126	11,872	11,998	96·6	50	253	303	2·4	297	
44	Garulia ...	...	12,709	12,709	...	12,709	12,709	100	...	...	...	...	...	
45	Barasat ...	105	12,345	12,450	29	12,054	12,083	97·8	2	70	72	·6	295	
46	Naihati ...	198	15,828	16,026	90	15,382	15,472	97·7	30	233	263	1·6	291	
47	Halisahar ...	558	10,152	10,710	117	9,228	9,345	92·05	15	170	185	1·8	1,180	
48	Bhatpara ...	162	32,736	32,898	126	32,265	(e)32,391	98·9	22	366	388	1·2	119	
49	Goberdanga ...	100	3,904	4,004	57	3,807	3,864	98·9	43	46	89	2·3	51	
50	Basirhat ...	55	7,546	7,601	37	7,269	7,306	96·8	7	46	53	·7	242	
51	Baduria ...	1,190	5,697	6,887	1,155	4,342	5,497	96·4	35	...	35	·6	1,355	
52	Taki ...	133	3,078	3,211	6	2,904	2,910	94·5	...	127	127	4·1	174	
53	Budge-Budge	(f)760	26,275	27,035	285	25,496	25,781	98·1	173	254	427	1·6	827	
54	Krishnagar ...	2,262	41,657	43,919	1,675	38,427	40,102	96·2	42	1,097	1,139	2·7	2,678	
55	Santipur ...	2,132	37,147	39,279	879	34,004	(g)34,883	93·9	476	601	1,077	2·8	3,319	
56	Ranaghat ...	217	12,096	12,313	167	11,578	(h)11,745	97·09	22	114	136	1·1	432	
57	Nadia ...	691	13,310	14,001	566	11,872	12,438	93·4	69	276	345	2·5	1,218	
58	Kushtia ...	136	9,552	9,688	53	8,204	(i)8,257	86·4	2	121	123	1·2	1,308	
59	Kumarkhali ...	44	5,566	5,610	35	5,351	(j)5,386	96·7	9	142	151	2·7	73	
60	Meherpur ...	2	3,034	3,036	1	2,993	(k)2,994	98·6	1	33	34	1·1	8	
61	Birnagar ...	81	3,395	3,476	186	2,793	2,979	87·7	13	51	64	1·8	433	
62	Chakdah ...	113	3,857	3,970	86	3,766	3,852	99·8	27	37	64	1·6	54	

(a) Amount of collections as per column 8 ... ... Rs. 84,332
Add—Collections of 29th March 1907 remitted to Treasury on 3rd April 1907 1,141
85,473
Deduct—Adjustment of refund of taxes 2
85,471

Amount of column 23 of Form II ... ... Rs. 86,404
Less amount of column 22 (a) 933
85,471

(b) Amount of collections as per column 8 18,028
Add—Amount collected in March 1906-07 and credited in April 1907-08 2
18,030
Deduct—Amount collected in March 1907-08 and credited in April 1908 42
17,988

(c) As per column 8 19,147
Add—Amount realised in March 1907, but remitted to Treasury in April 1907 442
19,589

Amount as per column 23 of Form II means Rs. 205, as per column 22(a) of the same statement.

(d) The difference of Rs. 283 in Form II is due to Rs. 34 collected in March 1907, but remitted to Treasury in April 1907, and to Rs. 349 realised during 1907-08 as charge for extra supply of water to mills, etc., but not shown in tax-daroga's account, as it was not water-rate and hence not included in the demand and in the collection. This tallies with the figure as per column 23 of Form II *minus* Rs. 257, as per column 22 (a) of the same statement.
The difference of Rs. 38 with the figures of column 23 of Form II, *minus* the figures of column 22 (a), is due to the amount of Rs. 38 realised in March 1907 and credited in April 1907.

(f) The difference with column 14 of the last year's statement is due to the correction of the demand by the Local Auditor.

(g) The diffrence with Form II is due to the inclusion of Rs. 171 realised on the 31st March 1908, but not credited into the Treasury during the year, and the exclusion of Rs. 5,321 which was realised on 31st March 1907, as it refers to the account of 1906-07.

(h) The difference with Form II is due to the inclusion of Rs. 91 which was realised on the 31st March 1908, but not credited into the Treasury, and the exclusion of Rs. 108 which was realised on the 31st March 1907, as it refers to the account of 1906-07.

(i) The difference with Form II is due to the inclusion of Rs. 1,029 which was realised on the 31st March 1908, but not credited into the Treasury during the year, and the exclusion of Rs. 70 which was realised on the 31st March 1907, as it refers to the account of 1906-07.

(j) The difference of Rs. 61 with Form II is due to the collection of 31st March 1908 being remitted to Treasury in April 1908.

(k) The difference with Form II is due to the inclusion of Rs. 8 which was realised on the 31st March 1908, but not credited into the Treasury during the year, and to the exclusion of Rs. 8 which was realised on the 31st March 1907, as it refers to the account of 1906-07.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
63	Berhampore ...	8,810	63,195	72,005	4,007	57,675	61,682	97·6	3,594	3,598	7,192	11·3	3,131	The difference with Form II is due to collections made on 31st March 1907 being credited in April 1907, and those made on 31st March 1908 being credited in the accounts in April 1908.
64	Murshidabad...	131	19,165	19,296	103	15,807	15,915	83·0	23	1,000	1,023	5·3	2,358	
65	Azimganj ...	126*	20,228	20,354	115	19,825	19,940	98·5	10	205	215	1·0	199	
66	Jangipur ...	1,321	11,009	12,330	1,079	8,422	9,501	86·2	5	196	201	1·8	2,628	
67	Kandi ...	163	8,858	9,021	139	8,604	8,743	98·7	24	172	196	2·2	82	
68	Jessore ...	124	19,198	19,322	123	18,922	19,045	99·2	...	133	133	·6	144	
69	Kotchandpur	66	6,335	6,401	35	6,115	6,150	97·07	30	113	143	2·2	108	
70	Maheshpur ...	2	2,191	2,193	2	2,145	2,147	97·9	...	33	33	1·5	13	
71	Khulna ...	8	15,971	15,979	8	15,872	15,880	99·4	...	60	60	·3	39	Excludes Rs. 61 on account of penalties.
72	Satkhira ...	609	7,730	8,339	486	6,196	6,682	86·4	38	83	121	1·5	1,536	Includes Rs. 411 realised on 31st March 1908, but credited in April 1908, and excludes Rs. 183 realised in March 1907, but remitted into Treasury in April 1907, and Rs. 47 on account of penalty.
73	Debhatta ...	587	1,941	2,528	287	1,170	1,457	75·1	87	51	138	7·1	933	Includes Rs. 262 realised in March 1908, but credited into Treasury in April 1908, and excludes Rs. 267 realised in March 1907, but remitted into Treasury in April 1907 and Rs. 2 on account of penalty.
	Divisional Total	48,247	9,76,381	10,19,628	24,975	9,15,452	9,40,427	96·3	10,195	21,721	31,916	3·2	47,285	
	Patna Division.													
74	Patna	(*a*)12,928	1,48,777	1,61,705	5,562	1,41,873	(*b*)1,47,435	99·09	1,343	2,155	3,498	2·3	10,772	(*a*) Revised figures ascertained after subsequent adjustment of accounts. Rs. (*b*) Figure in column 8 ... 1,47,436 *Add*—Penalties 310 Figure in column 23 of Form II 1,47,745
75	Barh ...	140	8,358	8,498	105	7,992	(*c*)8,097	96·8	17	71	88	1·05	313	(*c*) Figure in column 8 ... 8,097 *Add*—Penalty ... 27 Figure in column 23 of Form II 8,124
76	Bihar ...	(*d*)2,222	27,771	29,993	296	25,170	(*e*)25,466	92·06	1,927	1,740	3,667	13·2	860	(*d*) Actual balance ascertained after subsequent adjustment of accounts. Rs. (*e*) Figure in column 8 ... 25,466 *Add*—Penalties ... 248 Collection of March 1907, credited in April 1907 ... 14 Amount collected in excess of the demand for 1907-08 129
77	Dinapore ...	1,074	19,385	20,459	919	18,343	(*f*)19,262	99·37	15	125	140	0·7	1,057	Figure in column 23 of Form II ... 25,857 (*f*) Figure in column 8... ... 19,262 *Add*—Penalties ... 126 Collection of March 1907, credited in April 1907 ... 57
78	Khagole ...	...	...	...	...	...	...	...	...	...	...	...	...	Figure in column 23 of Form II ... 19,445 The Municipality was recently created, hence no collection.
79	Gaya ...	488	89,377	89,865	384	88,280	(*g*)88,664	99·2	104	456	560	·6	641	(*g*) Figure in column 8... ... Rs. 88,664 *Add*—Penalty ... 689 Figure in column 23 of Form II ... 89,353
80	Tikari ...	55	6,082	6,137	31	5,892	(*h*)5,923	97·3	3	7	10	·1	204	(*h*) Figure in column 8 ... ... 5,926 *Add*—Penalty ... 35 Figure in column 23 of Form II ... 5,958

* Difference with the figures of column 14 of the previous year's statement is due to the subsequent correction made by the Municipality.

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
81	Daudnagar ...	69	4,446	4,515	69	4,352	(*i*)4,421	99·4	...	85	85	1·9	9	(*i*) Figure in column 8 ... ... 4,421 *Deduct*—Amount collected in March 1908 but credited in April 1908 ... 22 4,399 *Add*—Penalties ... 73 Figure in column 23 of Form II ... 4,472
82	Arrah ...	(*j*)803	42,731	43,624	669	42,304	(*k*)42,973	100·5	190	321	511	1·1	140	(*j*) Actual balance ascertained after adjustment of account. Rs (*k*) Figure in column 8 ... ... 42,973 *Deduct*—Collection of March 1908, credited in April 1908 ... ... 1,571 41,402 *Add*—Collection of March 1907, credited in April 1907 ... ... 1,457 Penalties ... ... 25·1 Total ... 43,110 Figure in column 23 of Form II ... 43,109 Difference ... ... 1 which is due to treatment of fractions of a rupee.
83	Jagadispur ..	(*l*)11	5,273	5,284	11	5,178	(*m*)5,189	98·2	...	95	95	1·8	...	(*l*) Correct balance ascertained after adjustment of accounts. Rs. (*m*) Figure in column 8 ... ... 5,189 *Deduct*—Collection of March 1908, credited in April 1908 7 Figure in column 23 of Form II ... 5,182
84	Buxar ...	624	8,880	9,504	513	8,265	(*n*)8,778	93·8	23	69	92	1·03	634	(*n*) Figure in column 8 ... ... 8,77 *Deduct*—Collection of March 1908, credited in April 1908 379 8,399 *Add*—Collection of March 1907 credited in April 1907 432 Penalties ... ... 29 Total ... 8,860 Figure in column 23 of Form II ... 8,861 Difference ... 1 which is due to treatment of fractions of a rupee.
85	Dumraon ...	(*o*)212	8,098	8,310	203	7,799	(*p*)8,002	98·8	7	54	61	·7	247	(*o*) Actual balance ascertained after adjustment of accounts. Rs. (*p*) Figure in column 8 ... ... 8,002 *Deduct*—Collection of March 1908, credited in April 1908 25 7,977 *Add*—Collection of March 1907, credited in April 1907... 360 Penalties ... ... 6 Figure in column 23 of Form II ... 8,34

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
86	Bhabua ...	5	2,664	2,669	3	2,642	(*q*)2,645	99·1	1	22	23	·8	1	(*q*) Figure in column 8 ... ... 2,645 *Deduct*—Collection of March 1908, credited in April 1908 31 2,614 *Add*—Collection of March 1907, credited in April 1907 ... 40 Penalty ... ... 7 Figure in column 25 of Form II ... 2,661
87	Sasaram ...	54	8,711	8,765	41	8,433	(*r*)8,474	97·2	14	121	135	1·5	156	(*r*) Figure in column 8 ... ... 8,474 *Deduct*—Collection of March 1908, credited in April 1908 84 8,390 *Add*—Collection of March 1907, credited in April 1907 ... 9 Penalty ... ... 94 8,493 Figure in column 23 of Form II ... 8,494 Difference ... 1 which is due to treatment of fractions of a rupee.
88	Chapra ...	3,082	37,410	40,492	2,662	34,509	(*s*)37,171	99·3	224	318	542	1·4	2,779	Rs. (*s*) Figure in column 8 ... ... 37,171 *Add*—Collection of March 1907, credited in April 1907 ... 273 Penalty ... ... 1,118 Figure in column 23 of Form II ... 38,562
89	Revelganj ...	1,275	6,269	7,544	26	6,042	(*t*)6,311	100·6	25	32	57	·9	1,176	(*t*) Figure in column 3 ... ... 6,311 *Add*—Penalty ... 25 Figure in column 23 of Form II ... 6,336
90	Siwan ...	353	10,844	11,197	339	10,582	(*u*)10,921	100·7	14	56	70	·6	206	(*u*) Figure in column 8 ... ... 10,921 *Add*—Collection of March 1907, credited in April 1907 61 Penalty ... ... 98 11,100 *Deduct*—Collection of March 1908, credited in April 1908 4 Figure in column 23 of Form II ... 11,096
91	Motihari ...	83	10,887	10,970	78	10,679	(*v*)10,757	98·8	5	133	138	1·2	75	(*v*) Figure in column 8 ... ... 10,757 *Deduct*—Collection of March 1908, credited in April 1908 780 9,977 *Add*—Collection of March 1907, credited in April 1907 ... 1,070 Penalty ... ... 10 Figure in column 23 of Form II ... 11,057
92	Bettiah ...	24	18,858	18,882	23	18,374	(*w*)18,397	97·5	1	213	214	1·1	271	(*w*) Figure in column 8 ... ... 18,397 *Deduct*—Collection of March 1908, credited in April 1908 70 18,327 *Add*—Collection of March 1907, credited in April 1907 ... 79 Penalty ... ... 180 Figure in column 23 of Form II... ... 18,58

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
93	Muzaffarpur ...	(*x*)3,162	67,950	71,112	2,687	66,856	(*y*)69,543	102·3	520	574	1,094	1·61	475	(*x*) Actual balance ascertained after adjustment of account. (*y*) Figure in column 8 ... ... Rs. 69,543 *Add*—Penalty ... 290 Figure in column 23 of Form II ... 69,833
94	Hajipur ...	23	9,849	9,872	22	9,656	(*z*)9,678	98·03	1	132	133	1·4	61	(*z*) Figure in column 8 ... ... 9,678 *Deduct*— Collection of March 1908, credited in April 1908 254 9,424 *Add*—Collection of March 1907, credited in April 1907 ... 323 Penalty ... ... 125 Figure in column 23 of Form II... ... 9,872
95	Lalgani ...	...	5,615	5,615	...	5,366	(1) 5,366	95·5	...	64	64	1·1	185	(1) Figure in column 8 ... ... 5,366 *Deduct*— Collection of March 1908, credited in April 1908 55 5,311 *Add*—Collection of March 1907, credited in April 1907 ... 6 Penalty ... ... 52 Figure in column 23 of Form II ... 5,369
96	Sitamarhi ...	...	9,895	9,895	...	9,821	(2) 9,821	99·25	...	74	74	·75	...	(2) Figure in column 8 ... ... 9,821 *Add*—Collection of March 1907, credited in April 1907 as revised by the Local Auditor ... 46 Penalty ... ... 151 Figure in column 23 of Form II ... 10,018
97	Darbhanga ...	(3) 2,954	49,077	52,031	2,324	45,519	(4) 47,843	97·4	536	1,238	1,774	3·6	2,414	(3) Revised figures due to adjustment of account. Rs. (4) Figure in column 8 ... ... 47,843 *Deduct*— Collection of March 1908 credited in April 1908 633 47,210 *Add*—Collection of March 1907, credited in April 1907 ... 606 Penalty ... ... 291 Figure in column 23 of Form II ... 48,107
98	Madhubani ...	(5) 163	8,161	8,324	74	7,964	(6) 8,038	98·4	89	151	240	2·9	46	(5) Revised figures due to adjustment of account. Rs. (6) Figure in column 8 ... ... 8,038 *Add*—Penalty ... 32 8,070 Figure in column 23 of Form II... ... 8,069 Difference ... 1 which is due to treatment of fractions of a rupee.
99	Roserha ...	...	4,732	4,732	...	4,638	(7) 4,638	98·01	...	94	94	1·9	...	Rs. (7) Figure in column 8 ... ... 4,638 *Deduct*—Collection of March 1908, credited in April 1908 124 4,514 *Add*—Collection of March 1907, credited in April 1907 ... 44 Penalty ... ... 1 Figure in column 23 of Form II ... 4,559

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (8)		Rs.	Rs.	Rs.		Rs.	
100	Samastipur ...	123	*5,898	6,021	96	5,678	5,774	97·8	27	203	230	3·8	17	(8) Figure in column 8 ... ... 5,774 *Deduct*—Collection of March 1908, credited in April 1908 29 5,745 *Add*—Collection of March 1907, credited in April 1907 ... 130 Penalty ... ... 21 Figure in column 23 of Form II ... 5,896
	Divisional Total	30,017	6,25,998	6,56,015	17,380	6,02,207	6,19,587	99·9	5,086	8,603	13,689	2·1	22,739	
	Bhagalpur Division.													
101	Monghyr ...	6,161	53,683	59,844	2,296	45,010	(*a*) 47,306	88·1	2,229	4,254	6,483	12·0	6,055	(*a*) Excludes Rs. 159 on account of penalties.
102	Jamalpur ...	874	26,305	27,179	517	25,112	(*b*) 25,629	97·4	332	398	730	2·7	820	(*b*) Excludes Rs. 42 on account of penalties.
103	Bhagalpur ...	*11,996	1,09,850	1,21,846	1,854	1,04,446	(*c*) 1,06,300	96·7	8,430	4,669	13,099	11·9	2,447	(*c*) Excludes Rs. 506 on account of penalties and Rs. 209 collected in March 1907, being credited in 1908 and includes Rs. 127 collected in 1906-07, but credited in Treasury in 1908-09.
104	Colgong ...	72	3,921	3,993	46	3,685	(*d*) 3,731	95·1	17	188	205	5·2	57	(*d*) Difference due to exclusion of Rs. 20 on account of penalties and fraction of a rupee from this statement.
105	Purnea ...	234	23,533	23,767	145	22,720	(*e*) 22,865	97·1	2	550	552	2·3	350	(*e*) Excludes Rs. 77 on account of penalty and Rs. 63 collected on 31st March, but credited into the Treasury in April 1907. The difference of Re. 1 is due to the exclusion of fraction of a rupee in Form II.
106	Kishanganj ...	41	12,683	12,724	36	12,408	(*f*) 12,444	98·1	5	234	239	1·8	41	(*f*) Excludes Rs. 58 on account of penalties. The difference of Re. 1 is due to the exclusion of fraction of a rupee from Form II.
107	Katihar ...	742	6,543	7,285	503	5,545	(*g*) 6,048	92·4	103	90	193	2·9	1,044	
108	Darjeeling ...	455	1,70,130	1,70,585	384	1,67,237	(*h*) 1,67,621	98·5	43	1,526	1,569	0·9	1,395	(*h*) Excludes Rs. 81 on account of penalties, but includes Rs. 485 refunds made from this year's collections.
109	Kurseong ...	...	20,297	20,297	...	20,245	20,245	99·7	...	52	52	0·2	...	
110	Deoghur, ...	...	12,739	12,739	...	12,310	(*i*) 12,310	96·6	...	42	42	0·3	387	(*i*) Difference of Re. 1 is due to omission of fraction of a rupee from Form II.
111	Sahibganj ...	108	18,193	18,301	108	17,713	(*j*) 17,821	97·9	...	238	238	1·3	242	(*j*) Includes Rs. 317 realised on 31st March 1907, but credited into the Treasury on 1st April 1907, and excludes Rs. 388 collected in March, but remitted into Treasury in April 1908.
112	Dumka ...	34	6,782	6,816	34	6,755	(*k*) 6,789	100·0	...	17	17	0·2	10	(*k*) Difference due to omission of fraction of a rupee from this Department.
	Divisional Total	20,717	4,64,659	4,85,376	5,923	4,43,186	4,49,109	96·6	11,161	12,258	23,419	5·0	12,848	
	Orissa Division.													
113	Cuttack ...	1,465	38,626	40,091	861	35,794	36,655	94·8	424	669	1,093	2·72	2,343	Rs. Total outstanding balance as per this statement 1,386 *Deduct* collection of 31st March 1908, credited in April 1908 ... ... 323 Balance shown in round numbers ... 1,063 Balance shown in Statement L, ... 1,063 *i.e.*, House-tax 922 Latrine-tax 141

* The difference of Rs. 111 from last year's figures is due to a mistake in remission detected after submission of the appendix.

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Orissa Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
114	Jajpur ...	307	5,844	6,151	196	4,488	4,684	76·1	6	75	81	1·3	1,386	Rs.
115	Kendrapara ...	18	8,378	8,396	18	8,244	8,262	98·4	...	84	84	1	50	Total collection as per column 8 ... 8,262
														Add penalties—*vide* column 22(*a*) of Form II 39
116	Balasore ...	1,579	14,890	16,469	1,579	12,387	13,966	84·8	...	587	587	3·5	1,916	Total receipts as per column 23 of Form II 8,301
117	Puri ...	929	39,069	39,998	721	36,237	36,958	92·4	...	1,037	1,037	2·6	2,003	
118	Sambalpur ...	691*	2,995	3,686	255	2,661	2,916	80·8	20	3	23	0·8	747	
	Divisional Total	4,989	1,09,802	1,14,791	3,630	99,811	1,03,441	90·0	450	2,455	2,905	2·5	8,445	
	Chota Nagpur Division.													
119	Hazaribagh ...	98	12,564	12,662	54	11,966	(*a*)12,020	95·7	6	274	280	2·2	362	(*a*) Rs. 31 warrant fee shown in column 22 (ii) of Form II is not included in this appendix.
120	Chatra ...	(*b*)51	4,958	5,009	21	4,663	(*c*)4,684	94·4	14	119	133	2·6	192	(*b*) Difference of Rs. 2 is due to revision of the figures.
														(*c*) Rs. 20 warrant fee shown in column 22 (ii) of Form II is not included in this appendix.
121	Giridih ...	277	5,126	5,403	109	4,820	(*d*)4,929	96·1	98	103	201	3·9	273	(*d*) Rs. 10 warrant fee shown in column 22 (ii) of Form II is not included in this appendix.
122	Ranchi ...	1,531	26,758	28,279	597	25,864	† 26,461	98·8	21	54	75	·2	1,743	
123	Lohardaga ...	12	2,489	2,501	11	2,272	‡ 2,283	91·7	2	83	85	3·4	133	
124	Daltonganj ...	...	9,991	9,991	...	9,849	§ 9,849	98·5	...	34	34	·3	108	
125	Purulia ...	997	19,037	20,034	362	18,191	‖ 18,553	97·4	575	156	731	3·8	750	
126	Jhalda ...	89	2,416	2,505	78	2,294	¶ 2,372	98·1	8	19	27	1·1	106	
127	Raghunathpur	89	1,873	1,962	59	1,697	**1,756	93·7	23	122	145	7·7	61	
128	Chaibassa ...	378	9,029	9,407	283	8,131	(*e*)8,414	93·1	78	39	117	1·2	876	(*e*) Excludes Rs. 59-6 on account of penalties.
	Divisional Total	3,512	94,241	97,753	1,574	89,747	91,321	96·9	825	1,003	1,828	1·9	4,604	
	Grand Total	1,63,084	35,43,661	37,06,745	87,800	33,06,199	33,93,999	95·78	32,278	62,693	94,971	2·68	2,17,775	
	Grand Total for 1906-07.	1,83,262	32,75,624	34,58,886	1,01,823	30,79,544	31,80,867	97·1	38,193	76,910	1,15,109	3·5	1,62,910	

* In the last year's statement demand on account of arrears was shown as Rs. 347, instead of 359, and the outstanding balance would be Rs. 611 as shown here.

	† Ranchi.	‡ Lohardaga.	§ Daltonganj.	‖ Purulia.	¶ Jhalda.	**Raghunathpur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collected during the year, as shown in column 8	26,461	2,283	9,849	18,553	2,372	1,756
Add—Amount collected in 1906-07, but credited in 1907-08	70	183	...	98	...	225
Total ...	26,531	2,466	9,849	18,651	2,372	1,981
Deduct—Amount collected in 1906-07, but credited in the Treasury in 1908-09 ...	29	97	...	1	...	...
Balance ...	26,502	2,369	9,849	18,650	2,372	1,981
Add—Penalties realized during the year	145	18	77	51	24	...
Total ...	26,647	2,387	9,926	18,701	2,396	1,981
Add—Tax on trades and profession	...	...	...	...	135	55
Total ...	26,647	2,387	9,926	18,701	2,531	2,036
Deduct—Amount collected but not remitted during the year	...	...	...	...	...	36
Balance ...	26,647	2,387	9,926	18,701	2,531	2,000

APPENDIX E.

APPEN

Statement showing the details of Educational expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	224	...	...	4,955	748	...	...	5,703	490	...	...	...	...	500	...	500	990
2	Kalna	...	...	...	...	...	...	...	...	120	...	...	...	...	164	96	260	380
3	Katwa	...	...	...	...	...	...	...	...	...	96	...	60	77	123	55	255	411
4	Dainhat	...	...	...	...	...	...	...	...	...	120	...	...	110	...	30	140	260
5	Raniganj	...	...	...	...	...	...	...	...	...	144	...	...	142	299	113	554	698
6	Asansol	...	...	...	...	...	...	...	...	...	84	...	...	300	317	...	617	701
7	Suri	...	...	...	...	...	...	...	...	60	...	85	120	...	150	...	150	415
8	Bankura	...	...	...	...	...	...	...	...	24	...	84	...	365	102	...	467	575
9	Vishnupur	...	...	...	...	...	...	...	...	72	132	...	...	301	129	132	562	766
10	Sonamukhi	...	...	...	...	...	...	...	...	...	324	...	...	131	201	...	332	656
11	Midnapore	...	...	...	...	606	...	...	606	50	...	...	...	331	484	140	955	1,005
12	Tamluk	...	...	...	...	...	...	...	...	8	...	...	48	60	150	120	330	386
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	63	277	72	412	772
14	Chandrakona ...	...	...	...	...	...	...	...	...	...	264	...	...	...	264	42	306	570
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	...	...	96	...	...	235	84	319	415
16	Khirpai	...	...	...	...	...	...	...	...	...	...	96	...	...	132	...	132	228
17	Kharar	...	...	...	...	...	...	...	...	...	...	...	...	48	180	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	...	...	120	...	132	372	132	636	756
19	Serampore	...	...	...	...	...	...	...	...	96	...	252	600	239	515	338	1,092	2,040
20	Uttarpara	...	...	...	...	...	...	...	...	72	...	180	...	94	106	120	320	572
21	Baidyabati	...	...	...	...	...	...	...	...	168	330	...	...	222	108	152	482	980
22	Bhadreswar ...	...	...	...	...	...	...	...	...	40	360	...	...	...	297	47	344	744
23	Kotrung	...	...	...	...	...	...	...	...	...	...	120	...	115	...	...	115	235
24	Bansbaria	...	...	...	...	...	...	...	...	...	...	...	...	...	197	18	215	215
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	132	122	131	385	517 (*f*)
26	Howrah	433	...	...	1,566	...	...	...	1,566	322	111	240	...	514	2,648	782	3,944	4,617
27	Bally	60	...	...	...	...	...	...	...	286	741	510	156	...	306	216	522	2,215
	Divisional Total ...	717	...	...	6,521	1,354	...	...	7,875	1,808	3,150	1,783	1,032	3,376	8,378	2,820	14,574	22,347
	Presidency Division.																	
28	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	...	...	...	...	282	1,068	1,021	2,389	2,389
29	Maniktala ...	84	...	...	...	...	...	...	...	(*h*)150	300	...	...	222	588	324	1,084	1,534
30	Baranagore ...	78	...	...	...	...	...	...	...	...	...	...	...	252	192	318	762	762
31	Kamarhati ...	52	...	...	...	...	...	...	...	...	...	...	...	108	18	72	198	198
32	South Suburban ...	35	...	...	...	...	...	...	...	...	144	...	...	...	594	...	594	738
33	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	...	...	...	440	...	440	440
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	150	...	...	642	...	642	792
35	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	60	138	72	270	270
36	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	148	...	148	148
37	Jainagar ...	...	...	...	...	...	...	...	...	...	275	104	...	...	198	36	234	613
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	...	...	...	...	...	257	...	257	257
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	...	...	120	105	...	225	225
40	South Barrackpore...	...	...	...	...	...	...	...	...	...	...	...	...	...	210	...	210	210
41	Panihati ...	23	...	...	...	...	...	...	...	...	...	...	...	60	252	96	408	408
42	Tittaghar ...	36	...	...	...	...	...	...	...	...	...	...	...	...	402	...	402	402
43	North Barrackpore...	24	...	...	...	...	...	...	...	...	...	100	...	...	472	35	507	607
44	Garulia ...	12	...	...	...	...	...	...	...	...	...	...	...	...	204	...	204	204
45	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	120	348	348
46	Naihati ...	28	...	...	...	...	...	...	...	...	...	...	...	...	209	...	209	209
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	180	...	180	180
48	Bhatpara ...	42	...	...	...	...	...	...	...	(*l*)60	...	...	...	...	400	144	544	604
49	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	90	...	90	90
50	Basirhat ...	...	...	...	...	...	...	...	...	...	...	...	...	96	276	84	456	456
51	Baduria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	266	36	302	302
52	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	48	66	60	174	174
53	Budge-Budge ...	32	...	...	...	...	...	...	...	...	220	240	...	...	404	54	548	1,008
54	Krishnagar ...	...	...	...	...	...	...	...	...	...	...	...	...	228	296	374	898	898
55	Santipur ...	...	...	...	6,611	...	...	...	6,611	...	...	180	240	48	843	156	1,047	1,467
56	Ranaghat ...	...	...	...	...	...	...	...	...	...	...	...	...	104	120	120	344	344
57	Nadia ...	...	...	...	...	...	...	...	...	...	100	66	...	...	228	104	332	498
58	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	156	60	216	216
59	Kumarkhali ...	...	...	...	...	...	...	...	...	...	...	...	...	60	60	...	120	120

(*a*) Excludes Rs. 48,
(*b*) Ditto 12,
(*c*) Ditto 60,
(*d*) Ditto 50,
(*e*) Ditto 46,
(*f*) Ditto 930,
(*g*) Ditto 175,
(*h*) Paid to Deaf and Dumb School.
(*i*) Besides this, Rs. 48 paid to library has
(*j*) The difference of Rs. 4, with Form III,
(*k*) Includes Rs. 48 for 1906-07.
(*l*) Paid to *tols*.
(*m*) Besides this, Rs. 24 was paid to

DIX E.

Municipalities in Bengal during the year 1906-1907.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.		Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.				
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	808	44	852	...	...	157	...	190	...	1,199	8,116	768	·7
...	...	...	...	...	30	30	...	16	...	32	...	60	138	518	398	2·12
...	...	...	...	...	...	...	...	...	...	...	...	...	...	411	255	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	280	140	3·7
...	...	...	...	...	...	...	...	...	...	41	48	...	89	787	595	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	701	617	2·4
...	...	...	...	...	6	6	...	...	...	118	...	12	136	551	286	3·21
...	...	...	...	...	23	23	...	5	...	...	...	...	28	603	495	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	766	562	5·1
...	...	...	...	...	100	100	...	...	...	...	...	...	100	756	432	6·9
...	...	...	...	38	659	697	...	12	40	...	22	6	777	(a)2,388	1,632	6·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	386	330	4·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	772	412	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	306	7·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	415	319	9·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b)228	132	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	5·6
...	...	...	...	...	...	...	...	...	...	44	...	...	44	(c)800	680	1·7
...	...	...	...	...	59	59	...	18	...	60	...	...	137	(d)2,177	1,229	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(e)572	320	2·7
...	...	...	...	...	61	61	...	12	...	30	...	1	104	1,094	586	3·1
...	...	...	...	...	...	...	...	80	...	15	...	...	95	839	439	2·3
...	...	...	...	...	65	65	...	...	...	...	...	...	65	300	180	2·3
...	...	...	...	...	...	...	50	...	...	...	...	...	50	265	215	2·6
...	...	...	...	...	...	...	...	...	...	...	...	17	17	534	402	8·4
...	113	25	138	...	100	100	...	15	...	50	...	...	165	6,919	4,542	·5
18	...	...	18	...	10	10	...	...	...	227	...	...	237	(g)2,530	837	2·5
18	113	25	156	846	1,157	2,003	50	158	197	617	260	96	3,381	34,476	17,337	2·7
...	...	120	120	...	2	2	...	...	...	42	...	...	44	2,703	2,583	2·7
...	...	...	...	...	92	92	...	...	...	40	...	84	216	1,834	1,384	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	840	840	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(i)230	230	1·9
...	...	...	...	...	10	10	...	27	...	...	...	...	37	810	666	2·7
...	...	...	...	...	95	95	...	...	...	...	...	...	95	555	555	2·6
...	...	...	...	...	58	58	...	...	...	...	...	...	58	898	748	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	148	148	2·8
...	...	...	...	...	...	...	...	...	...	2	...	...	2	615	236	4·3
...	...	...	...	...	44	44	...	...	...	...	...	...	44	328	328	3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	240	5·9
...	...	...	...	...	40	40	...	...	...	...	...	...	40	(j)250	250	3·4
...	...	...	...	...	...	...	...	...	...	(k)57	...	...	57	488	488	5·9
...	...	...	...	...	330	330	...	...	...	...	...	...	330	768	768	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	631	531	6·4
...	...	...	...	...	43	43	...	...	...	...	...	...	43	259	259	3·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	348	348	2·9
...	...	...	...	...	...	...	...	...	...	15	...	...	15	252	252	2·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	200	200	2·5
...	...	...	...	...	22	22	...	...	...	34	...	...	56	702	642	2·4
...	...	...	...	...	...	...	...	27	...	...	...	...	27	117	117	2·7
...	...	...	...	...	...	...	...	...	...	12	...	...	12	468	468	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	302	302	5·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	5·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,040	580	2·6
...	...	...	...	...	...	...	...	52	...	...	...	...	52	950	950	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,078	1,047	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(m)344	344	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	498	332	4·3
...	...	...	...	...	...	...	...	...	...	81	...	...	81	297	297	5·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	120	3·1

paid to public library.
for public library.
paid to the Hooghly public library.
paid to the Public Library.
Ditto ditto.
paid to European Schools.
paid to libraries.

not been included in this statement.
has not been explained by the Municipality.

the Ranaghat Public Library.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools (including schools managed by Joint-Committees).	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	Meherpur ...	...	...	...	...	...	...	...	...	...	...	...		96	24	49	169	169
61	Birnagar ...	...	...	...	...	...	...	...	...	18	...	...	...	96	...	...	96	114
62	Chakdah ...	...	...	...	...	...	...	...	...	24	...	...	...	65	85	...	150	174
63	Berhampore ...	...	...	...	...	...	...	...	...	...	...	...	...	165	382	48	595	595
64	Murshidabad ...	...	...	...	...	...	...	...	...	132	...	...	...	...	388	96	484	616
65	Azimganj ...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	36	393	393
66	Jangipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	200	350	350
67	Kandi ...	...	...	...	...	...	...	...	...	15	...	...	...	120	220	36	376	391
68	Jessore ...	...	...	...	...	...	...	...	...	...	...	...	...	55	156	110	301	301
69	Kotchandpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	195	45	240	240
70	Maheshpur ...	...	...	...	...	...	...	...	...	48	...	...	...	...	40	39	79	127
71	Khulna ...	...	...	...	...	...	...	602	602	...	...	...	60	...	383	24	407	467
72	Satkhira ...	...	...	...	...	...	...	...	...	...	...	...	...	103	161	24	288	288
73	Debhata ...	...	...	...	...	...	...	...	...	...	...	...	...	48	58	24	130	130
	Divisional Total ...	706	...	...	6,611	...	...	602	7,213	447	1,029	810	360	2,416	12,407	4,017	18,840	21,466
	Patna Division.																	
74	Patna	...	...	...	...	...	...	...	...	...	300	...	...	896	2,396	109	3,401	3,701
75	Barh	...	...	...	...	...	...	...	...	...	100	...	...	114	142	...	256	356
76	Bihar	245	...	...	...	...	...	...	...	...	180	...	...	153	492	19	664	844
77	Dinapore	36	...	...	...	...	...	...	...	...	...	...	...	...	453	...	453	453
78	Khagole ‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
79	Gaya	228	...	...	...	...	...	...	...	...	...	260	...	550	981	50	1,581	1,841
80	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	96	105	...	201	201
81	Daudnagar ...	...	...	...	...	...	...	...	...	...	...	240	...	...	119	...	119	359
82	Arrah	...	...	...	...	...	...	...	...	...	...	...	...	633	297	55	985	985
83	Jagadispur	...	196	...	...	...	...	259	455	...	...	...	...	...	...	...	...	...
84	Buxar	...	...	...	...	...	...	...	...	144	...	...	...	128	...	...	128	272
85	Dumraon	...	...	...	...	...	...	...	...	...	...	...	...	218	165	...	383	383
86	Bhabhua	...	...	...	...	...	...	...	...	...	...	24	...	115	17	...	132	156
87	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	302	148	...	450	450
88	Chapra	331	...	...	...	...	817	...	817	...	...	...	...	521	525	150	1,196	1,196
89	Revelganj	78	...	...	...	...	...	...	...	...	...	...	...	...	357	...	357	357
90	Siwan	79	...	...	...	...	...	...	...	...	...	...	...	...	263	58	321	321
91	Motihari	...	...	...	...	946	...	...	946	60	...	...	...	...	356	122	478	538
92	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	...	337	213	550	550
93	Muzaffarpur ...	285	...	...	...	...	...	...	...	393	...	...	275	676	817	...	1,493	2,161
94	Hajipur	...	...	...	...	...	...	...	...	50	180	...	...	167	312	...	479	709
95	Lalganj	...	...	...	...	...	...	...	...	...	...	...	180	112	147	...	259	439
96	Sitamarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	303	31	334	334
97	Darbhanga ...	279	...	...	...	...	...	...	...	...	...	217	...	319	797	399	1,515	1,732
98	Madhubani ...	...	...	...	...	...	...	...	...	...	141	...	70	99	132	206	437	648
99	Hoserha	...	...	...	...	...	...	...	...	...	...	...	...	108	196	68	372	372
100	Samastipur ...	...	...	...	...	1,299	...	355	1,654	...	...	...	...	...	174	...	174	174
	Divisional Total ...	1,561	196	...	...	2,245	817	614	3,872	647	901	741	525	5,207	10,031	1,480	16,718	19,532
	Bhagalpur Division.																	
101	Monghyr	...	...	950	...	...	...	...	950	...	...	360	...	757	619	134	1,510	1,870
102	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	396	119	79	594	594
103	Bhagalpur	240	...	...	...	...	...	...	...	...	...	...	240	654	560	179	1,393	1,633
104	Colgong	...	...	...	...	...	...	156	156	...	...	240	...	...	...	...	...	240
105	Purnea	...	...	...	...	...	...	...	...	...	...	36	...	253	65	126	443	479
106	Kishanganj	...	...	...	...	...	...	...	...	...	...	...	...	69	72	86	227	227
107	Katihar	...	...	...	...	...	...	...	...	...	...	...	...	...	143	...	143	143
108	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	1,200	...	1,200	1,200
109	Kurseong	...	...	...	...	...	...	...	...	...	...	180	...	...	420	120	540	720
110	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	239	1 5	344	644
111	Sahibganj	...	...	...	...	...	...	...	...	...	...	...	...	44	200	60	304	724
112	Dumka	...	...	...	...	...	...	...	...	...	...	420	...	...	128	24	152	152
	Divisional Total ...	240	...	950	...	...	...	156	1,106	...	300	1,236	240	2,172	3,765	913	6,850	8,626

* Besides this, Rs. 12 paid to the Monmohan Library has
† The difference with Form III is due to the payment of
‡ This Municipality having been only recently created no
§ Contributions to Public Library.

DIX E—*continued.*

Municipalities in Bengal during the year 1907-08.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	*169	169	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	114	96	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	150	3·6
...	...	...	...	...	5	5	...	...	...	...	...	...	5	600	600	1·9
...	...	...	...	...	20	20	...	...	...	...	...	...	20	636	504	3·9
...	...	...	...	...	97	97	...	...	...	...	...	...	97	490	490	3·2
...	...	...	...	...	58	58	...	...	...	...	...	...	58	408	408	4·6
...	...	...	...	...	24	24	...	...	...	...	...	...	24	415	400	5·3
...	...	...	...	...	82	82	...	...	...	...	...	...	82	383	383	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	240	240	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	127	79	3·4
...	...	...	...	...	15	15	...	...	...	50	...	2	67	†1,136	1,076	8·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	288	288	5·0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	130	130	8·2
...	...	120	120	...	1,037	1,037	...	106	...	333	...	86	1,562	31,067	21,710	3·2
...	7	125	132	...	...	...	...	16	472	...	...	338	826	4,659	3,755	2·7
...	...	...	...	...	32	32	...	...	...	...	...	...	32	388	288	3·8
...	...	...	...	...	...	...	...	90	...	...	...	...	90	1,179	999	4·5
...	...	...	...	...	...	...	...	...	...	10	...	...	10	499	499	3·03
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	50	...	50	...	...	...	193	...	4	247	2,316	2,006	2·4
...	...	...	...	...	...	...	...	...	...	42	...	5	47	248	248	3·8
...	...	...	...	26	...	26	...	...	...	19	...	...	45	404	138	2·7
...	...	...	...	...	...	...	...	24	...	5	...	22	51	1,036	1,036	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	455	259	4·8
...	...	...	...	...	45	45	...	...	...	133	...	...	178	450	306	3·3
...	...	...	...	...	7	7	...	9	...	15	...	...	24	407	407	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	7	163	139	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	450	450	3·08
...	...	87	87	...	10	10	...	37	15	29	116	...	198	2,629	1,594	3·4
...	...	...	...	...	...	...	...	...	...	10	...	...	10	445	445	6·7
...	...	...	...	...	15	15	...	...	...	172	...	...	187	587	587	5·8
...	...	...	...	188	...	188	...	...	28	30	18	32	296	1,780	540	3·4
...	...	...	...	...	...	...	...	...	...	21	...	3	24	574	574	3·0
...	...	...	...	...	...	...	...	41	...	...	...	43	84	2,530	1,862	3·3
...	...	...	...	...	1,247	1,247	...	...	...	...	...	70	1,317	2,026	1,796	16·3
...	...	...	...	...	...	...	...	...	...	...	60	4	64	503	263	4·5
...	...	...	...	...	...	...	...	48	...	...	...	...	48	332	332	2·7
...	...	...	...	...	429	429	...	173	...	425	...	...	1,027	3,038	2,821	6·6
...	...	...	...	...	...	...	...	...	...	94	...	...	94	742	531	3·8
...	...	...	...	...	...	...	...	...	...	14	...	...	14	386	386	7·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,828	529	7·2
...	7	212	219	264	1,785	2,049	...	438	515	1,203	194	521	4,920	30,104	22,840	3·9
...	...	...	...	...	...	...	...	...	...	19	...	...	19	2,839	1,529	3·6
...	...	...	...	...	...	...	...	...	...	30	...	...	30	624	624	3·2
...	...	...	...	...	...	...	...	79	...	560	...	38	677	2,550	2,310	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	396	156	3·4
...	...	...	...	...	25	25	...	56	...	...	...	88	169	648	612	3·0
...	...	...	...	...	55	55	...	...	...	...	...	64	119	346	346	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	143	143	1·7
...	...	...	...	...	...	...	...	...	...	165	...	...	165	§1,365	1,365	1·1
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	4·7
...	...	...	...	...	...	...	...	...	...	16	...	...	16	660	360	3·8
...	...	...	...	...	130	130	...	...	...	156	...	...	286	1,010	590	3·5
...	...	...	...	...	...	...	...	...	...	...	...	12	12	164	164	2·7
...	...	...	...	...	210	210	...	135	...	946	...	210	1,501	11,473	8,747	2·4

been excluded from this statement.
Rs. 12 to a library, which has been excluded from this statement.
figures have been returned.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or Managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts colleges.	High schools including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
113	Cuttack	...	...	...	...	...	...	435	435	...	...	...	...	...	983	...	983	983
114	Jajpur	120	...	...	...	...	...	...	...	...	240	60	...	90	237	...	327	627
115	Kendrapara ...	175	...	...	...	...	...	...	...	...	240	...	...	84	310	...	394	634
116	Balasore	135	...	...	...	...	...	...	...	...		...	...	72	470	75	617	617
117	Puri	169	...	...	...	...	...	...	...	...	...	...	...	202	586	182	970	970
118	Sambalpur	...	...	...	...	...	1,102	1,378	2,480	...	...	...	...	250	...	...	250	250
	Divisional Total ...	599	...	...	...	...	1,102	1,813	2,915	...	480	60	...	698	2,586	257	3,541	4,081
	Chota Nagpur Division.																	
119	Hazaribagh	...	...	...	...	...	...	...	...	...	...	...	126	141	42	24	207	333
120	Chatra	...	...	...	...	...	...	...	...	...	...	79	...	112	...	...	112	191
121	Giridih	...	...	...	...	...	...	...	...	...	...	...	...	...	244	...	244	244
122	Ranchi	...	...	...	...	...	...	...	...	120	...	...	...	276	392	72	740	860
123	Lohardaga	...	...	...	...	...	...	...	...	44	...	...	...	...	...	77	77	121
124	Daltonganj	...	...	...	...	...	...	...	...	...	...	...	...	128	86	46	260	260
125	Purulia	...	...	...	...	...	...	...	...	...	...	...	...	240	150	144	534	534
126	Jhalda	...	...	...	...	...	...	...	...	22	...	93	...	...	92	30	122	237
127	Raghunathpur ...	...	...	...	...	...	...	...	...	...	132	...	...	...	...	72	72	204
128	Chaibassa	...	...	...	...	...	...	...	...	...	...	...	...	181	106	60	347	347
	Divisional Total ...	...	...	...	...	...	...	...	...	186	132	172	126	1,078	1,112	525	2,715	3,331
	Grand Total ...	3,823	196	950	13,132	3,599	1,919	3,185	22,981	3,088	6,002	4,832	2,223	14,947	38,279	10,012	63,238	79,383
	Grand Total for 1906-07.	4,242	190	950	12,203	2,613	2,504	3,393	21,853	2,908	5,392	4,009	2,267	16,286	36,712	8,997	61,995	76,571

* Besides this (Rs. 353). the Municipality paid Rs. 60 during 1907-08,

DIX E—*concluded.*

Municipalities in Bengal during the year 1907-1908.

Scholarships held in				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	19	19	...	12	...	...	...	3	31	1,449	1,449	3·3
...	...	...	...	...	...	...	...	...	...	...	...	3	3	750	450	8·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	809	569	6·1
...	...	...	...	...	...	...	...	...	...	28	...	4	32	784	784	2·6
...	...	...	...	...	190	190	...	31	...	6	...	...	227	1,366	1,366	4·1
...	...	...	...	31	347	378	...	...	...	...	18	27	423	3,153	2,002	3·7
...	...	...	...	31	556	587	...	43	...	34	18	34	716	8,311	6,620	5·1
...	...	...	...	...	10	10	...	...	...	57	...	...	67	400	274	1·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	191	112	2·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	244	244	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	860	740	3·1
...	...	...	...	...	43	43	...	...	...	...	...	4	47	168	124	3·2
...	...	...	...	...	48	48	...	...	...	...	...	...	48	308	308	2·08
...	...	...	...	...	...	...	...	...	...	...	...	...	...	534	534	2·69
...	...	...	...	...	...	...	...	...	...	...	...	...	...	237	122	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	204	72	3·3
...	...	...	...	...	6	6	...	...	...	...	...	...	6	353	*353	3·3
...	...	...	...	...	107	107	...	...	...	57	...	4	168	3,499	2,883	2·99
18	120	357	495	1,141	4,852	5,993	50	880	712	3,190	472	951	12,248	1,18,930	80,137	3·08
36	161	696	893	2,507	6,606	9,113	304	748	204	2,630	817	667	14,483	1,18,042	80,317	3·18

in the previous year, for the house-rent for the Bengal Boys' Schools.

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1907-1908.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,17,618	7·07	4·03	16·3	2·8	29·2	10·2	·2	14·05	6·9
2	Kalna ...	14,478	13·4	4·6	1·08	9·01	33·1	4·9	·4	17·7	3·5
3	Katwa ...	10,588	13·2	4·06	...	5·04	39·59	11·79	·8	19·10	3·8
4	Dainhat ...	4,743	15·6	3·2	·1	3·4	31·6	24·3	1·4	11·4	5·4
5	Ranigunge ...	21,249	8·7	4·1	7·7	9·8	27·1	17·8	·7	16·0	3·7
6	Asansol ...	(a)23,182	12·3	6·07	·05	12·04	56·0	...	·29	13·6	3·02
7	Suri ...	16,335	9·88	4·71	2·46	3·605	44·43	23·4	·86	3·58	3·74
8	Bankura ...	20,699	9·77	4·55	·13	14·08	28·18	14·32	·58	10·43	2·91
9	Vishnupur ...	(b)10,377	12·8	4·2	1·3	·69	33·4	20·4	1·5	23·1	8·07
10	Sonamukhi ...	5,703	16·02	8·71	6·69	·82	24·03	14·24	1·49	10·34	13·25
11	Midnapore ...	75,495	6·1	2·2	0·23	6·1	25·9	14·9	·3	7·2	23·1
12	Tamluk ...	11,146	10·7	4·8	1·39	1·81	37·23	21·4	·86	12·56	3·45
13	Ghatal ...	10,987	7·1	4·3	6·3	·5	21·4	28·01	·7	19·3	7·02
14	Chandrakona	6,467	14·07	8·04	7·17	4·19	13·42	15·4	1·19	13·59	8·81
15	Ramjibanpur	5,223	12·91	6·7	2·82	4·31	14·17	35·51	1·06	11·31	7·94
16	Khirpai ...	3,439	20·31	5·23	1·62	2·9	12·6	21·4	·94	23·2	7·05
17	Kharar ...	4,692	13·6	5·8	·64	·58	23·9	25·7	·99	18·8	4·8
18	Hooghly-Chinsura.	56,460	8·8	9·1	·1	5·9 11·5	51·3	·9	·4	16·9	1·5
19	Serampore ...	75,265	9·4	4·4	·003	6·7	30·3	30·3	·2	7·7	2·9
20	Uttarpara ...	13,889	15·6	7·6	...		43·7	...	·4	11·8	4·3
21	Baidyabati ...	25,066	13·9	6·7	2·07	5·002	36·6	6·7	·3	17·2	4·3
22	Bhadreswar ...	21,407	8·5	5·007	...	1·2	48·7	6·1	·4	21·1	3·9
23	Kotrung ...	6,839	15·4	10·001	...	...	49·7	...	·5	13·4	4·3
24	Bansbaria ...	9,700	11·8	...	...	9·1	18·8	7·7	1·1	38·6	2·7
25	Arambagh ...	7,341	11·7	4·3	4·7	·6	29·6	25·7	·8	13·03	7·2
26	Howrah ...	(c)6,83,335	8·9	10·07	10·1	14·7	32·2	2·1	·2	27·4	1·1
27	Bally ...	29,803	11·6	5·3	...	2·2	45·7	5·2	·4	15·1	9·07
	Divisional Total.	12,91,526	9·0	7·6	7·3	10·6	33·3	7·4	·3	21·0	4·5
	Presidency Division.										
28	Cossipore-Chitpur.	(d)2,09,878	8·7	12·2	13·4	3·1	25	5·1	·4	15·5	1·2
29	Maniktala ...	(e)1,05,987	5·4	6·8	9·6	3·7	40·1	1·9	·6	11·4	1·7
30	Baranagore ...	41,652	9·5	7·5	1·6	1·2	52·5	1·7	·4	19·1	2
31	Kamarhati ...	20,209	11·5	9	...	1·1	43	·8	·8	27·1	1·1
32	South Suburban	32,538	7·5	1·5	3	·4	19·3	6·5	1·2	46·1	2·4
33	Tollygunj ...	(f)21,593	11·2	6·5	...	5·6	30·9	2·3	1·1	29·3	2·5
34	Garden Reach	69,759	5·5	2·3	12·1	2·7	36·1	2·3	1·1	24·1	1·2
35	Rajpur ...	12,413	11·3	5·7	32·8	1·4	29·6	9·4	·5	2·8	2·1
36	Baruipur ...	7,430	15	2·4	·1	5·4	25·7	23·2	·9	13	1·9
37	Jainagar ...	7,329	11·4	8·1	...	3·7	28·6	13·1	·9	21·5	8·3
38	South Dum-Dum.	14,524	11·3	5·6	8·9	3·3	31·3	10·5	·5	23·5	2·2

(a) Rs. 3,227 were expended from loan funds during the year.
(b) Rs. 1,400 ditto ditto.
(c) Rs. 1,85,553 ditto ditto.
(d) Rs. 29,332 ditto ditto.
(e) Rs. 16,700 ditto ditto.
(f) Rs. 6,270 ditto ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt and extraordinary heads and expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—*concld.*	Rs.									
39	North Dum-Dum.	4,946	23 8	1·3	...	2·2	19·7	16·4	1·7	26·9	4·8
40	South Barrackpore.	11,492	12	...	...	3·7	29	7·5	·6	35·7	2·2
41	Panihati ...	(*a*)11,657	13·3	·9	...	9·2	35·4	2·1	·5	28·4	4·1
42	Tittaghar ...	(*b*)26,961	13·6	1·7	...	...	52·1	1·4	·4	10	2·8
43	North Barrackpore.	12,807	12·1	...	·5	...	45·3	7·2	·5	25·4	4·9
44	Garulia ...	14,800	15·1	2·9	·9	5·2	46·7	9	·6	10·5	1·7
45	Barasat ...	16,092	11·8	2·2	1·6	5·7	15·5	11·6	·4	40·3	2·1
46	Naihati ...	13,845	15·3	5·8	4·7	...	44·3	7·2	1	13·4	1·8
47	Halisahar ...	10,745	16·5	6·5	1·8	1·1	43·1	8·4	·8	22 2	1·8
48	Bhatpara ...	30,408	9·8	5·2	1·4	5·9	49·5	2·6	·4	18	2·3
49	Gobardanga ...	4,719	18·1	1·1	...	34·8	14·8	...	1·5	24·3	2·4
50	Basirhat ...	8,217	16·4	3·1	1·4	6·1	21·6	18·4	1	20·9	5·6
51	Baduria ...	5,745	16·2	2·4	...	9·7	9·5	21·7	1	23·1	5·2
52	Taki ...	3,505	19	...	...	8·7	23·8	6·8	·9	33·4	4·9
53	Budge-Budge	25,374	9·9	12·1	·05	1	31	19·6	·6	19·4	4
54	Krishnagar ...	48,479	7·2	2·7	1·9	·6	36·6	17·4	·2	24·1	1·9
55	Santipur ...	49,822	9·2	4·3	1·2	6	37·3	5·8	·3	11·5	16·2
56	Ranaghat ...	15,004	8·05	3·9	2·01	3·5	41·4	17·1	0·6	17·04	2·4
57	Nadia ...	15,214	9·4	3·6	·1	3 9	45·7	12·3	·4	17·9	3·2
58	Kushtia ...	10,785	11·8	4·5	5·8	3·4	29·6	10·3	·4	28·6	2·7
59	Kumarkhali ...	6,342	11·5	3·8	2·6	·5	35·4	8·3	·7	23·2	1·8
60	Meherpur ...	3,958	14·5	2·4	13·3	...	7·1	29·2	·6	23·1	4 5
61	Birnagar ...	4,287	12	·16	13·7	4·2	8·1	19·6	·5	35·0	2 6
62	Chakdaha ...	5,148	17·2	10·5	16·5	3·3	5·3	21·2	0·7	26·5	3·3
63	Berhampore ...	(*c*)82,503	6·3	2·7	27·5	10·1	19·5	24·1	·3	6·1	·6
64	Murshidabad	27,052	6·8	3·4	·07	11·4	37·5	21·6	·7	12·7	2·3
65	Azimganj ...	28,494	8·06	3·3	·3	8·5	25·7	23·8	·4	24·5	1·7
66	Jangipur ...	14,949	6·5	3·5	3·5	8·3	26·1	31·1	·9	13·9	2·7
67	Kandi ...	10,013	11·6	8·8	2·3	4·2	31·1	6·1	1·2	20·4	4·1
68	Jessore ...	25,045	8·3	5·08	4·5	3·8	22·8	22·3	·5	14 2	1·5
69	Kotchandpur	7,019	13·6	7·9	4·7	4·6	26·8	20·4	1·3	13·4	3·4
70	Maheshpur ...	3,173	30·3	9·7	...	10·8	12·9	25·2	·9	12·1	4·0
71	Khulna ...	22,497	7·8	2·7	9·3	2·6	31·1	22·6	·2	14·1	5·1
72	Satkhira ...	7,995	10·5	5·1	7·0	4·1	20·8	20·0	·6	24·3	3·6
73	Debhata ...	1,879	29·2	1·2	·3	5·3	6·8	...	1·3	46·4	6·9
	Divisional Total	11,34,284	9·08	5·8	9·9	5·7	34·7	9·5	·6	18·4	2·7
	Patna Division.										
74	Patna ...	1,94,591	9·7	3·9	...	6·04	27·4	23·9	·4	15·4	2·4
75	Barh ...	11,147	12·2	6·8	2·2	1·3	26·8	29·2	·5	16·1	3·5
76	Bihar ...	32,944	8·3	1·8	5 3	4·7	36·8	22·5	·3	11·1	3·5
77	Dinapore ...	24,735	9·4	6·6	0·3	...	35·9	32 08	·1	12·4	2·01

(*a*) Rs. 2,000 were expended from Loan Funds.
(*b*) Rs. 16,205 ditto ditto.
(*c*) Rs. 4,674 ditto ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General Establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division—*concld.*	Rs.									
78	Khagole* ...	...	...	...	...	...	...	...	...	...	...
79	Gaya ...	1,27,348	7·06	3·01	0·9	2·5	46·5	20·9	·02	12·5	1·8
80	Tikari ...	7,550	22·5	5·7	1·7	1·7	38·8	6·4	·6	14·6	3·1
81	Daudnagar ...	4,559	19·1	...	1·6	...	29·6	24·7	1·03	2·3	8·8
82	Arrah ...	53,675	11·2	3·3	10·5	5·0	22·4	21·6	·5	12·9	1·9
83	Jagadispur ...	9,676	11·7	...	4·0	7·7	10·5	60·4	1·3	2·7	4·7
84	Buxar ...	10,054	13·3	4·3	·5	1·5	35·5	33·2	1·0	4·4	4·5
85	Dumraon ...	8,974	16·4	6·3	·6	6·5	30·2	16·6	·7	13·8	4·5
86	Bhabhua ...	4,751	15·0	5·9	1·5	2·9	25·7	32·8	2·1	3·1	3·4
87	Sasaram ...	17,821	9·4	9·4	·5	1·7	23·3	38·0	·6	9·0	2·5
88	Chapra ...	63,660	8·1	4·9	·2	1·07	23·6	24·6	·7	12·2	4·1
89	Revelganj ...	8,484	21·1	5·6	2·6	·8	27·1	25·8	1·5	6·8	5·2
90	Sewan ...	16,713	9·3	6·9	1·1	5·5	31·4	25·06	·8	11·5	3·5
91	Motihari ...	58,772	2·4	2·3	·3	·4	7·08	74·9	·2	7·5	3·02
92	Bettiah ...	25,298	6·7	6·7	2·9	2·3	25·2	29·7	·9	20·5	2·2
93	Muzaffarpur ...	85,795	7·9	4·0	·1	4·6	34·0	16	·4	22·0	2·8
94	Hajipur ...	17,841	12·0	9·3	·7	...	12·7	29·4	·8	18·8	11·4
95	Lalganj ...	6,376	20·0	5·3	11·7	2 2	19·0	9 2	2·2	19·4	7·9
96	Sitamarhi ...	17,200	8·4	3 2	1·1	·8	18·8	34·9	1·0	17·8	2·2
97	Darbhanga ...	71,742	6·8	3·8	·6	...	32·6	16·7	·4	26·2	4·2
98	Madhubani ...	16,501	8·6	3·9	2·2	·2	11·2	26·6	·3	33·7	4·5
99	Roserah ...	6,305	18·1	2 8	...	·3	19·9	38·5	1	9·5	6·1
100	Samastipur ...	10,432	9·8	4·0	6·0	·4	21·5	24·5	·8	13·0	17·5
	Divisional Total	9,12,944	8·8	4·09	1·5	3·02	28·8	26·7	·5	15 2	3·2
	Bhagalpur Division.										
1	Monghyr ...	67,756	15·24	2·08	0·43	5·17	29·82	21·41	0·68	16·33	4·19
2	Jamalpur ...	29,730	11·41	0·58	3·85	11·40	31·97	3·45	1·49	23·90	2·09
3	Bhagalpur ...	2,07,937	6·71	0·86	48·32	0·54	15·09	10·25	0·18	10·17	1·22
4	Colgong ...	5,727	17·34	7·29	...	1·57	16·90	30·15	0·29	14·35	6·91
5	Purnea ...	35,325	7·69	2·60	0·94	5·31	24·91	37·91	0·45	15·59	1·83
6	Kishanganj ...	12,372	14·20	6·07	2·24	4·05	19·06	18·94	0·59	28·42	2·79
7	Katihar ...	6,050	20·94	3·77	...	...	14·74	26·62	1·38	27·85	2·36
8	Darjeeling ...	1,74,591†	11·87	11·65	3·73	1·19	27·05	7·59	0·29	12·24	0·77
9	Kurseong ...	22,197	11·76	6·94	8·97	13·38	30·83	16·55	0·67	4·65	3·28
10	Deoghur ...	15,395	8·53	5·35	0·006	18·96	29·77	18·37	0·66	12·60	4·28
11	Sahibganj ...	20,149	8·97	4·29	1·00	8·43	33·66	11·39	0·48	24·97	5·01
12	Dumka ...	6,573	18·66	2·43	8·08	3·05	33·25	4·56	0·45	25·81	2·49
	Grand Total	6,03,802	10·48	4·87	18·49	3·37	23·45	12·95	0·41	13·57	1·89

* The Municipality having been only recently created, no figures have been returned.

† Expenditure from loan funds ... Rs. 632

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
113	Cuttack ...	54,254	8·01	6·4	·38	3·59	43·8	6·5	1·5	18·7	2·8
114	Jaipur ...	6,458	14·7	5·6	·4	0·8	36·9	14·6	0·6	7·9	11·6
115	Kendrapara ...	11,033	11·4	7·6	2·5	1·9	17·4	13·4	0·5	33·3	7·3
116	Balasore ...	21,399	7·7	4·4	4·2	7·4	22·5	36·3	0·2	8·6	3·6
117	Puri ...	67,744(*a*)	6·2	2·2	2·04	10 7	28·5	25·5	0·2	17·1	2·1
118	Sambalpur ...	43,214	15·5	2·4	0·6	7·2	21·6	13·3	0·3	17·6	7·7
	Divisional Total	2,04,102	9·4	3·96	1·5	7·0	30·2	18·2	0·6	17·3	4·27
	Chota Nagpur Division.										
119	Hazaribagh ...	21,884	8·49	2·11	3·26	1·22	42·29	27·08	·65	10·03	1·82
120	Chatra ...	6,090	18·93	5·56	·29	·03	26·84	32·6	·98	4·48	3·13
121	Giridih ...	6,094	22·54	1·03	·33	3·56	42·97	2·46	·83	17·21	4·0
122	Ranchi ...	60,038(*b*)	4·96	3·18	1·02	2·78	25·5	14·05	·2	28·9	1·4
123	Lohardaga ...	4,472	26·52	3·13	3·57	·82	23·09	17·86	1·38	12·67	3·75
124	Daltonganj ...	12,995	9·67	3·9	8·1	5·55	28·41	3·46	·89	15·4	2·37
125	Purulia ...	29,817	6·71	4·27	·03	2·42	12·38	1·5	·38	6·71	1·79
126	Jhalda ...	4,135	14·96	4·83	6·11	2·8	18·13	30·59	1·23	8·24	5·73
127	Raghunathpur	3,520	10·51	1·13	8·38	.....	29·43	30·25	1·59	6·5	5·79
128	Chaibassa ...	15,968	7·47	3·56	3·71	·62	22·21	27·79	·61	18·07	2·21
	Divisional Total.	1,35,013	8·34	3·3	2·26	2·8	28·9	18·5	·55	21·6	2·1
	Grand Total	43,11,671	8·9	5·7	7·9	6·2	31·08	14·2	0·48	17·9	3·3
	Grand Total for 1906-07.	40,87,155	9·4	5·8	8·4	8·48	30·0	14·8	0·47	14·4	3·46

(*a*) Rs. 6,115 were expended from loan funds.
(*b*) Rs. 11,000 ditto ditto.

APPEN

Statement showing the financial position of Municipalities in Bengal

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	...	1,02,000	3,326	1,16,999	16,658	...	1,36,983	1,12,604	...
6	Asansol	4,000	...	1,966	24,832	273	4,000	31,071	23,171	3,227
7	Bankura	2,000	...	2,456	20,032	3,894	2,000	28,382	20,699	...
8	Vishnupur	4,000	...	913	12,133	889	...	13,935	10,262	1,400
9	Khirpai	1,000	...	364	3,751	219	...	4,334	3,402	...
19	Serampore	30,000	...	6,869	65,899	18,144	...	90,912	74,776	...
20	Uttarpara	20,000	...	5,963	16,567	20,898	...	43,428	13,502	...
26	Howrah	26,84,000	...	2,07,409	7,97,177	1,95,317	1,10,000	13,09,903	6,02,815	1,85,553
	Presidency Division.									
28	Cossipore-Chitpur ...	61,000	...	33,050	2,04,764	20,891	61,000	3,19,905	2,08,658	29,332
29	Maniktola	1,00,000	...	75,820	1,02,926	14,142	...	1,92,888	1,02,076	16,700
30	Baranagore	25,000	...	912	56,727	3,873	25,000	86,512	41,652	...
32	South Suburban ...	29,000	...	1,012	36,658	4,187	...	41,857	30,957	...
33	Tollygunge	13,000	...	8,857	26,603	6,108	...	41,568	21,027	6,270
34	Garden Reach ...	45,000	...	11,310	67,044	570	...	78,924	63,317	...
35	Rajpur	3,750	...	1,663	14,334	260	...	16,257	12,329	...
36	Baruipur	17,000	...	622	8,035	38	17,000	25,695	7,430	...
40	South Barrackpore ...	5,500	...	1,651	12,816	164	...	14,631	11,335	...
41	Panihati	1,750	...	2,050	12,483	242	2,000	16,775	11,536	2,000
42	Tittagarh	68,000	...	50,645	39,362	3,084	...	93,091	24,399	16,205
44	Garulia	26,000	...	1,147	22,440	259	21,000	44,846	14,237	...
45	Barasat	15,000	...	5,309	28,615	272	15,000	49,196	15,792	...
48	Bhatpara	20,000	...	17,331	35,751	1,144	...	54,226	29,699	...
50	Basirhat	6,000	...	2,128	9,682	59	6,000	17,769	8,217	...
53	Budge-Budge	15,000	...	6,823	29,120	2,877	15,000	53,820	25,374	...
54	Krishnagar	28,000	...	2,441	48,317	10,224	...	60,982	47,808	...
56	Ranaghat	5,000	...	2,134	14,128	3,146	...	19,408	15,001	...
63	Berhampore	21,600	...	2,105	92,235	4,882	...	99,222	81,922	4,674
71	Khulna	8,000	...	6,693	22,640	4,305	...	33,638	22,190	...
	Patna Division.									
74	Patna	3,18,000 50,000	...	39,053	1,95,140	22,357	...	2,56,550	1,82,931	...
79	Gaya	45,000	...	29,468	1,36,970	28,372	...	1,94,810	1,26,254	...
82	Arrah	1,00,000	...	4,318	56,612	2,073	...	63,003	50,827	...
93	Muzaffarpur	70,000	...	5,448	88,741	6,336	...	1,00,525	83,484	...
	Bhagalpur Division.									
102	Jamalpur	6,600	...	6,986	27,894	279	...	35,159	29,675	...
103	Bhagalpur	3,00,000	50,000	82,450	1,93,562	49,547	85,500	4,11,059	1,97,409	...
105	Purnea	6,000	...	5,105	33,518	7,354	...	45,065	35,164	...
108	Darjeeling	6,36,845	...	37,612	2,47,489	23,800	...	3,08,901	1,51,259	632
	Orissa Division.									
117	Puri	50,000	.....	10,744	1,36,888	12,848	50,000	2,10,480	67,744	6,115
	Chota Nagpur Division.									
122	Ranchi	11,000	.....	23,981	58,661	12,384	...	95,026	59,607	11,000

DIX G.

which were in debt during the year 1907-1908.

DITURE.					RESULTS.							
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II−I).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	REMARKS.
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500	5,014	18,000	865	1,36,983	+ 4,395	500	5,014	− 1,119	1,02,000	...	1,02,000	The balance of the Sinking Fund at the close of the year was Rs. 93,007.
535	11	...	4,127	31,071	+ 1,661	535	11	+ 1,115	535	4,000	4,000	
†	†	3,711	3,972	28,382	— 667	†	†	— 667	...	2,000	2,000	† No payment became due during the year.
375	115	586	1,197	13,935	+ 1,871	375	115	+ 1,381	2,961	...	2,587	
320	37	19	556	4,234	+ 349	320	37	− 8	1,000	...	680	
1,817	489	4,718	9,112	90,913	− 8,877	1,817	489	− 11,183	10,871	...	9,054	
635	387	20,620	8,284	43,428	+ 3,065	635	387	+ 2,013	19,646	...	19,011	
58,856	80,520	1,24,166	2,57,993	13,09,903	+ 1,94,362	58,856	80,520	+ 54,986	20,33,218	1,10,000	20,90,363	
1,010	1,220	24,498	55,187	3,19,905	— 3,794	1,010	1,220	− 6,024	...	61,000	59,990	
1,843	3,911	6,042	62,316	1,92,888	+ 850	1,843	3,911	− 4,904	98,239	...	96,386	
(a)	(a)	18,035	26,825	86,512	+ 15,075	(a)	(a)	+ 15,075	...	25,000	25,000	(a) No payment became due during the year.
4,147	1,581	3,775	1,397	41,857	+ 5,701	4,147	1,581	− 27	27,531	...	23,383	
862	566	708	12,135	41,568	+ 5,576	862	566	+ 4,148	14,374	...	13,512	
1,739	1,442	1,461	5,965	78,924	− 1,273	1,739	1,442	− 4,454	36,485	...	34,746	
262	84	1,604	1,948	16,227	+ 1,975	262	84	+ 1,628	1,934	...	1,672	
(b)	(b)	40	18,225	25,695	+ 605	(b)	(b)	+ 605	...	17,000	17,000	(b) No payment became due during the year.
1,068	157	335	1,736	14,631	+ 1,481	1,068	157	+ 256	4,198	...	3,130	
337	121	50	2,731	16,775	+ 947	337	121	+ 483	3,114	2,000	4,776	
2,620	2,562	32,882	14,423	93,091	+ 14,963	2,620	2,562	+ 9,781	64,707	...	62,087	
816	563	21,312	7,918	44,846	+ 8,203	816	563	+ 6,824	3,702	21,000	23,886	
248	300	222	32,634	49,196	+ 12,823	248	300	+ 12,275	...	15,000	14,752	
753	709	10,100	12,965	54,226	+ 6,052	753	709	+ 4,540	17,911	...	17,158	
(c)	(c)	59	9,493	17,769	+ 1,365	(c)	(c)	+ 1,365	...	6,000	6,000	(c) No payment became due during the year.
(d)	(d)	906	27,540	53,820	+ 3,746	(d)	(d)	+ 3,746	...	15,000	15,000	(d) No payment became due during the year.
1,916	671	7,722	2,865	60,982	+ 509	1,916	671	− 2,078	15,388	...	13,472	
139*	3*	2,651	1,714	19,408	− 873	139	3	− 1,015	139	...	...	
2,061	581	5,659	4,325	99,222	+ 10,313	2,061	581	+ 7,671	15,045	...	12,984	
278	307	4,465	6,398	33,638	+ 450	278	307	− 135	7,732	...	7,454	
10,831	11,660	28,457	22,671	2,56,550	+ 12,209	10,831	11,660	− 10,282	2,65,283	...	2,54,452	
3,079	1,094	41,052	23,331	1,94,810	+ 10,716	3,079	1,094	+ 6,543	24,731	...	21,652	
2,905	2,848	2,893	3,530	63,003	+ 5,785	2,905	2,848	+ 32	71,917	...	69,011	
2,247	2,311	4,195	8,288	1,00,525	+ 5,257	2,247	2,311	+ 699	52,762	...	50,515	
773	55	112	4,544	35,159	− 1,781	773	55	− 2,609	1,419	...	647	
30,053	10,528	13,538	1,59,531	4,11,059	− 3,847	30,053	10,528	− 44,428	2,54,181	85,500	3,09,628	
573	161	4,135	6,032	46,065	− 1,646	573	161	− 2,380	4,164	...	3,591	
23,384	23,332	50,292	60,002	3,08,901	+ 96,230	23,384	23,332	49,514	5,63,774	...	5,40,390	
(e)	(e)	4,728	1,31,893	2,10,480	69,142	(e)	(e)	69,141	...	50,000	50,000	(e) No payment became due during the year.
914	431	9,485	13,589	95,026	− 946	914	431	− 2,291	11,000	...	10,086	

* The discrepancy with the Accountant-General's statement of Rs. 303 for the repayment of the loan and of Rs. 10 for the payment of interest is due to the fact that these amounts were paid in cheque in 1906-07 and shown in the accounts for that year.

No. 1762M.

COPY forwarded to the Commissioner of the Burdwan Division, for information. His attention is invited to paragraphs 5, 18, 27 and 32 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 1763M.

COPY forwarded to the Commissioner of the Presidency Division, for information. His attention is invited to paragraphs 5, 18, 27 and 32 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

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No. 1767M.

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Circular No. 69M.

COPY, with copies of the above endorsements, forwarded to all District Officers (except of Angul), for information and guidance. Additional copies are supplied for distribution to Subdivisional Officers and Municipal Commissioners.

No. 1768M.

COPY forwarded to the District Officer of Angul and Khondmals, for information.

Circular No. 70M.

COPY forwarded to all Departments of this Government, for information.

No. 1769M.

Copy forwarded to the Accountant-General, Bengal, for information.

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No. 1772M.

Copy forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 1773M.

Copy forwarded to the Secretary, Sanitary Board, Bengal, for information.

No. 1774M.

Copy forwarded to the Inspector-General of Police, for information.

By order of the Lieutenant-Governor of Bengal,

S. N. MITRA,

Under-Secy. to the Govt. of Bengal.

Calcutta,
The 14th November 1908.

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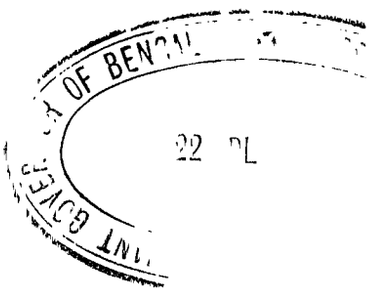

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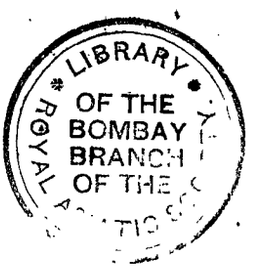

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MR. OTTO HARRASSOWITZ, Leipzig.
MR. RUDOLF HAUPT, Leipzig, Germany.
MR. KARL HIERSEMANN, 29, Konigsstrassee, Leipzig.
MR. ERNEST LEROUX, 28 Rue Bonaparte, Paris.
MR. MARTINUS NIJHOFF, The Hague.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

No. 149M.

CALCUTTA, THE 20TH JANUARY 1910.

FROM H. WHEELER, ESQ., C.I.E., I.C.S.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to forward the accompanying Resolution recorded by the Lieutenant-Governor on the working of the Municipalities in Bengal during the year 1908-09, together with the prescribed statements.

I have the honour to be,

SIR,

Your most obedient servant,

H. WHEELER,

Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

CALCUTTA, THE 18TH JANUARY 1910.

RESOLUTION—No. 125M.

READ—

Reports from the Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1908-09.

THE number of Municipalities in the Province during the year was 128, as in 1907-08.

2. *Results of elections held during the year.*—General elections of Commissioners were held in 37 Municipalities. The percentage of voters who troubled to record their votes varied greatly in different localities, and the reports of the proceedings in the Bankura and Bhagalpur Municipalities do not reflect creditably upon the methods adopted by some candidates. The proportion of uncontested elections was high, especially in the Tirhut Division.

3. *Number of meetings, and attendance of Commissioners.*—The majority of the Municipal bodies held a suitable number of meetings during the year, but the average attendance of Commissioners declined from 55·03 to 53·96. The Balasore, Sambalpur and Purulia Municipalities, with 8, 9 and 7 meetings only, respectively, appear to have given insufficient supervision to their affairs. Municipal administration in Balasore has been conspicuously mismanaged, and the explanations adduced are inadequate. A meeting at least once a month is ordinarily required, if the Commissioners are to keep in touch with the matters under their control.

4. *Collections.*—The percentage of total collections on the current demand rose from 95·78, the figure for the preceding year, to 97·5, the outstanding balance being 5·8 per cent. of the current demand against 6·1 per cent. during 1907-08. There was a marked improvement in this respect in the Burdwan Division, in which the percentage of collections to current demand rose from 93·6 to 101·5; but the proportion in the Orissa Division (90·2 per cent.) continues to be poor, falling in the Balasore Municipality as low as 68 per cent. Of individual Municipalities, 13 collected cent. per cent. or more of their current demand, the best results being obtained in South Barrackpore (108·5), Kushtia (108·3), Birnagar (106·8) and Howrah (105·1). Collections were unsatisfactorily small in Chapra (90·7), Arrah (90·6), Cuttack (88·7), Buxar (88·5), Cossipore-Chitpur (86·01), Monghyr (85·3) and Debhatta (81·2), while the Burdwan Municipality shows an outstanding balance of nearly one-third of its current demand. In Chapra, difficulty was experienced in realizing the newly-introduced latrine tax. It is reported that at Arrah collections were not vigorously pushed, for fear of alienating the sympathies of the people from the drainage scheme to which the rate-payers were making voluntary subscriptions. The failure to collect in Buxar was mainly due to the default of the East Indian Railway, and a similar neglect to pay by the Eastern Bengal State Railway affected the results in Cossipore-Chitpur. In Balasore, there was serious mismanagement, and an absence of proper supervision over the collecting staff. Elsewhere the prevalence of scarcity and high prices prejudiced collections, but it is hoped that the ground thus lost will be made good by energetic action during the current year. The percentage of total remissions on current demand rose slightly from 2·68 to 2·88, the highest figure being that for the Bhagalpur Division (3·9). The total outstanding balance at the close of the year was Rs. 2,11,201 in comparison with Rs. 2,17,775 in 1907-08.

5. *Number of rate-payers.*—The total number of rate-payers rose from 416,376 to 418,105, the bulk of the increase (1,245) being contributed by the newly-created Municipality of Khagole.

6. *Assessment and taxation.*—The rate on holdings was in force in 54 Municipalities, and in portions of seven others. In the remaining 67, the tax on persons was in force. Of the special rates, a latrine rate was levied in 96 towns, a water rate in 14, and a lighting rate in 4. The average incidence of Municipal taxation per head of population for the whole Province was Re. 1-8-7 as compared with Re. 1-7-5 in 1907-08. The incidence varied from Rs. 10-0-3 in Darjeeling to 4 annas 9 pies in Ramjibanpur. In 22 towns it was below eight annas.

7. *Revision of assessment.*—Assessments were revised during the year, generally or partially, in 63 Municipalities, and substantial increases of revenue were obtained in the following :—

Name of Municipality.	Increase of revenue.
	Rs.
Cossipore-Chitpur	54,475
Asansol	10,248
Baranagar	6,178
Tittagarh	5,636
Bankura	3,704
Samastipur	3,119
Darbhanga	3,000

In Berhampore the paid Assessor appointed by Government under section 111A of the Municipal Act finished his work in February last, but delays in the disposal of appeals have prevented the introduction of the new assessment. Since the Municipality is on the verge of bankruptcy and has been obliged to appeal to Government for assistance, it is most unsatisfactory that the Commissioners should thus have neglected their own interests, the more so since the re-assessment was directed as an alternative to the supersession of the Municipality which the Commissioner had proposed. In Arrah the triennial assessment due in 1907-08 has been postponed *sine die*, in order to minimise the opposition of the rate payers to the new drainage scheme ; but this fact distinctly detracts from the public spirit claimed to have been shown by the rate-payers in offering voluntary contributions to this project. In Sassaram the revision which was due during the year was postponed till 1909-10, owing to the prevailing hard times.

8. *Income and expenditure.*—The total receipts of the Municipalities in the Province, including the opening balances, amount to Rs. 73,73,133, against Rs. 67,96,298 in 1907-08. The increase occurred chiefly under the following heads:—

	Rs.
Opening balance	2,71,928
Municipal rates and taxes	1,72,956
Grants and contributions	2,85,368

On the other hand, there was a decrease under "Loans from Government" (Rs. 2,56,500). The total disbursements amounted to Rs. 57,88,710, or an increase of Rs. 3,40,147 over the figures for the preceding year, mainly under the heads of "Water-supply," "Drainage" and "Conservancy."

9. *Closing balances.*—The aggregate closing balances amounted to Rs. 15,84,423, as compared with Rs. 13,47,735 in the previous year. The retention of excessive balances was usually due to inability to spend during the year the loans or grants received from Government for particular purposes. The largest balance (Rs. 2,29,351) was to the credit of the Howrah Municipality.

10. *Income (Rs. 60,52,587).*—The total revenue receipts of all Municipalities, excluding the figures under "Extraordinary and Debt," amounted to Rs. 50,79,558, against Rs. 46,22,166 in 1907-08. The increase was shared by all Divisions, except Chota Nagpur.

The more important fluctuations under different heads are noticed briefly below.

11. *Taxes on houses and lands (Rs. 14,29,036).*—The total revenue showed an increase of Rs. 91,594 as compared with that of the previous year. The increase was most marked in Howrah (Rs. 45,559), Berhampore (Rs. 14,136), Cossipore-Chitpur (Rs. 8,795) and Kushtia (Rs. 4,732). In

Berhampore, where a rate on holdings was introduced in place of a tax on persons, the re-assessments of the combined tax showed a decrease of Rs. 1,098, but the assessments made by the local Committees having been found to be inequitable, an order was passed under section 111A of the Act for the appointment of an Assessor to revise the rates of taxation. As already stated, the Municipal Commissioners have, by their own action, delayed the enforcement of the revised assessment.

12. *Tolls on roads and ferries* (*Rs. 99,581*).—The net income under this head shows a decline of Rs. 3,526. The ferry rent payable to the Patna Municipality fell from Rs. 19,366 to Rs. 11,774, in consequence of the institution of a steamer service by the Bengal and North-Western Railway. Tolls on roads are not levied in any Municipality, except Sambalpur.

13. *Water rate* (*Rs. 4,06,896*)—This tax was in force in 14 Municipalities as compared with 13 in the two previous years, the tax having been levied for the first time during 1908-09 in Tollyganj. The total receipts show an increase of Rs. 41,240, the most noticeable improvement being in Howrah (Rs. 35,144) and Cossipore-Chitpur (Rs. 3,598).

14. *Lighting rate* (*Rs. 1,89,451*).—This rate is levied in four Municipalities only, and the realisations during the year showed an increase of Rs. 40,779. This occurred mainly in Cossipore-Chitpur, being due to the extension of the rate to the whole Municipality, accompanied by a general revision of the assessment.

15. *Conservancy, including scavenging and latrine rate* (*Rs. 8,22,688*).—The income under this head showed a small increase of Rs. 19,701, principally in the Presidency Division (Rs. 13,685). In reviewing the reports of the two last years, attention has been drawn to the desirability of turning trenching grounds and the disposal of refuse and sweepings into a source of income, and apparently more attempts in this direction are now being made. It is only from the Burdwan Division that the existence of popular prejudices is reported to have rendered any such action impossible. In future all income derived from this source should be separately shown in the new column 35 (*a*) in Form II, and not merged in the figures shown under "Conservancy" in column 21.

16. *Income from the tax on professions and trades, and the tax on persons according to their circumstances and property.*—These taxes yielded Rs. 62,470 and Rs. 3,55,309, respectively, against Rs. 59,823 and Rs. 3,78,072 in the preceding year. Out of the decline of Rs. 22,763 under the latter head, the Municipality of Berhampore is responsible for Rs. 15,234, as a result of the substitution of a tax on holdings for the tax on persons. In Arrah the collections under this and under other heads show a decrease, and the Lieutenant-Governor is sceptical as to the expediency of such sacrifices from the fear of losing subscriptions to the new drainage scheme.

17. *Grants from Provincial and Local funds, and contributions from private individuals* (*Rs. 8,94,559*).—The net increase under this head amounted to Rs. 2,85,368. Government made large grants during the year to Monghyr (Rs. 78,203 for water-works), Patna (Rs. 50,000 for a flushing scheme and Rs. 10,000 for the reconstruction of a Dome shed) and to Arrah (Rs. 25,000 for a drainage scheme), while it contributed Rs. 60,000 to the water-works schemes of the Municipalities of the Burdwan Division and Rs. 12,000 to the Howrah drainage scheme. The Maharaja of Darbhanga gave Rs. 50,000 towards the Patna flushing scheme, while Howrah received Rs. 18,603 from the local mills for drainage works. A liberal gift of Rs. 50,000, together with a building valued at Rs. 11,000, was made by Babu Dino Nath Das of Kanchanagore to the Burdwan Municipality for the maintenance of a charitable dispensary and a free Middle English school.

18. *Expenditure—Office and collection establishment* (*Rs. 3,54,214*).—The expenditure under this head fell from 8·9 on the total ordinary expenditure to 8·0, which is so far satisfactory, although the result is mainly due to the abolition of audit and banking fees. In many cases, however, the cost of establishments would still appear to be needlessly heavy. The highest percentage is reported from Chakdaha in the Presidency Division (27·9), and the Commissioner observes that it is difficult to keep the proportion in Municipalities

with limited incomes at a low figure. An examination of the figures, however, suggests that smallness of income is not the only factor in producing a high expenditure under this head, and there are Municipalities in the Presidency Division with a smaller income than Chakdaha in which the percentage of expenditure on establishment is considerably less It is significant that the administration of the Municipality with the highest percentage in the Chota Nagpur Division (Lohardaga, 22·5) is emphatically condemned by the District Magistrate, and the point should receive the careful scrutiny of all Municipalities when framing their budgets and of controlling officers when examining them.

19. *Prevention of fire* (*Rs 33,861*).—The expenditure under this head shows an increase of Rs. 5,869, and was mainly incurred in the Suburban Municipalities of Cossipore-Chitpur (Rs. 15,362), Howrah (Rs. 11,988), Garden Reach (Rs. 2,528) and Maniktala (Rs. 1,516) and in Darjeeling (Rs. 1,489).

20. *Lighting* (*Rs. 2,64,558*).—There was an increase of Rs. 19,222 under this head, which was shared by all Divisions, being especially noticeable in the case of that of Bhagalpur, where the expenditure rose by more than 50 per cent. In many cases, however, no satisfactory progress has been made, and the attention of Municipalities should again be drawn to the orders contained in Circular No. 2T.—M., dated the 2nd May 1907, and to the remarks of the Police Commission upon the proper lighting of streets as a preventive of crime.

21. *Water-supply* (*Rs. 4,33,842*).—There was an increase of expenditure both under "Capital outlay" and under "Establishment, repairs, etc.," amounting in all to Rs. 94,233. The Bhagalpur Municipality, where important improvements were carried out in the water-works, showed the largest increase under "Capital outlay" (Rs. 36,620). The Sanitary Board reports that the water-works throughout the Province generally were kept in a fair state of efficiency during the year, but the Water-works Fund at Berhampore is practically bankrupt, and an application has been submitted to Government for assistance. Howrah continues to lead the way as regards the cost of delivery (1·5 annas per 1,000 gallons), and Burdwan (1·9 annas) is not far behind. A number of new schemes are in various stages of preparation. In Monghyr the contracts for a system of water supply were given out. At Puri and Gaya some experimental work was done, which in neither case was entirely successful. Work is proceeding for additions to the supply in Darjeeling and Kurseong, and schemes were under preparation for new installations or for the improvement of supplies at Hooghly-Chinsura, Serampore, Jessore, Khulna, Naihati and Murshidabad. In Muzaffarpur, and to a less extent in Darbhanga, well-boring experiments were carried out with some degree of success.

22. *Drainage* (*Rs. 3,59,588*).—There was an increase of expenditure both under capital and maintenance charges, which, as regards capital expenditure, was principally in the Presidency and Burdwan Divisions. Schemes were under preparation for Hooghly-Chinsura and Hazaribagh, while the Bagjolla project, if completed, will benefit various adjacent Municipalities. Drainage projects for Bhatpara, Kishenganj, Daltonganj and Burdwan were sanctioned by Government during the year. The undertaking of the Serampore scheme was delayed owing to the apprehension that the discharge might affect the purity of the water at the intake of the Howrah pumping station. At Puri work was in progress. A drainage scheme for Berhampore was completed; but owing to the unsatisfactory financial position of the Municipality, there is little hope of its being given effect to immediately.

23. *Conservancy, including road-cleaning, road-watering and latrines* (*Rs. 14,03,955*).—The expenditure shows an increase of Rs. 63,537 over that of the preceding year. Particular activity in this Department was displayed by the Municipalities of the Presidency Division, but, as remarked in the review of the reports for 1907-08, the information supplied deals mainly with the statistics of money expended, and fails to emphasise the cases, if any, in which the existing arrangements were noticeably defective.

24. *Hospitals and dispensaries* (*Rs. 5,72,471*).—Under this head also there was an increase of expenditure, particularly in the Patna Division, where

the Municipalities incurred out of their own funds an expenditure of Rs. 84,948, as against Rs. 19,189 in the preceding year.

25. *Plague charges* (*Rs. 54,154*).—As a result of the marked diminution in the prevalence of plague in the Patna and Tirhut Divisions, the expenditure upon preventive measures fell by 43 per cent. As in previous years a large proportion of the expenditure was covered by Government grants.

26. *Public works* (*Rs. 7,61,298*).—There was a decrease in expenditure during the year of Rs. 10,643. An examination of the figures for individual Municipalities shows that in many cases there were excessive fluctuations in the expenditure on roads from year to year. For example in Chaibassa a sum of Rs. 104 only was spent during 1908-09 as compared with Rs. 1,982 in the previous year, and the District Officer observes that there was no proper plan under which road work was undertaken. It is in the interests of the Municipalities themselves to maintain their public works in an efficient state, and this can only be done if work is executed systematically and according to some regular scheme. The neglect of the roads in Berhampore, Patna and Balasore is particularly commented upon by the respective Commissioners.

27. *Public instruction* (*Rs. 1,50,983*).—There was a small increase in expenditure under this head, but three Divisions, Burdwan, Patna and Bhagalpur, still fall below the prescribed standard of expenditure upon primary education, namely, 3·2 per cent. on ordinary income. Attention was drawn to the point in the review of the reports of the preceding year, but the Commissioner of the Presidency Division explains that failure to spend up to the required standard is ordinarily due to special local reasons which are accepted by the Educational authorities.

28. *Loans*.—Thirty-seven Municipalities were in debt at the close of the year, and their total net indebtedness, after deducting the balance of the Sinking Fund investments, amounted to Rs. 38,89,909 against Rs. 38,96,848 in 1907-08. The largest outstanding liabilities were those of Howrah (Rs. 20,66,472), Darjeeling (Rs. 5,86,008), Bhagalpur (Rs. 3,20,390) and Patna (Rs. 2,43,137). Four Municipalities received loans during the year, namely, Howrah (Rs. 40,000 for the south foreshore drainage scheme), Hooghly-Chinsura (Rs. 25,000 for the improvement of roads), Bhagalpur (Rs. 22,000 for an office building) and Darjeeling Rs. 70,000 (for increasing the electric current supply and reconstructing the old Municipal buildings).

29. On the 31st March 1909, 86 Municipalities had outstanding liabilities on account of unpaid bills and unfinished works, amounting to Rs. 2,11,362, which represents 6·4 per cent. of their total current demand. The liabilities exceeded the closing balances in 16 Municipalities. The excess is most marked in the case of Berhampore, in which the liabilities amounted to Rs. 25,029, while the actual closing balance was Rs. 1,926 only. The major portion of these liabilities was on account of the water-works, with regard to which outstanding bills to the amount of Rs. 15,000 remained unpaid at the close of the year. The question of restoring the financial equilibrium of the Municipality is under consideration.

30. The attention of the Commissioners concerned is called to the financial position of the Municipalities of Gaya, Bhagalpur, Purnea and Ranchi, which worked at a deficit. The incomes of these Municipalities were swollen in previous years by the receipt of grants for special purposes, and steps should now be taken to adjust expenditure to normal conditions.

31. *Audit of accounts and embezzlements*.—A heavy defalcation, amounting approximately to Rs. 12,000, by the tax-daroga and other collecting officers of the Balasore Municipality was brought to light during the year. In Patna, a dafadar who embezzled Rs. 426 was sentenced to two years' rigorous imprisonment, and the amount is being recouped by deduction from the pay of the tax-daroga and the checking muharrir.

32. The information given concerning the inspection of Municipalities by Commissioners and District Officers continues to be incomplete, and in the report from the Presidency Division the subject is not mentioned at all. The Municipalities of the Midnapore district, except Midnapore itself, and those of Baidyabati, Jamalpur, Dumraon, Jagdispur, Jajpur, Kendrapara and Puri in particular, appear to have been neglected in this respect. It is only by

personal inspection that a District Officer can satisfy himself that the work of a Municipality is being efficiently conducted, and the Lieutenant-Governor trusts that more attention will be paid to the need of such supervision in future.

33. *General.*—The remarks of Commissioners upon the general working of the Municipalities in their Divisions do not ordinarily disclose any very serious defects. In the Burdwan Division attention is drawn to the apathy of the Suri Municipality in tackling the efficient drainage of the town, and to the difficulties caused by party feeling in the Municipalities of the Bankura district in particular and in Bansberia. The Commissioner of the Presidency Division is of opinion that the Municipalities near Calcutta and those which are connected with mills have made great progress in recent years. The *mufassal* Municipalities on the other hand suffered from the decay of local trade, the deterioration of the water-supply and the emigration of the wealthier residents to Calcutta. Nevertheless the Commissioners as a rule made the best of their resources, and there was a commendable absence of friction. In the Bhagalpur Division the appointment of the Subdivisional Officer of Rajmahal as Chairman has effected some improvement in the administration of the Sahebganj Municipality which had left much to be desired. In the Patna Division stress is laid upon the financial difficulties of nearly all the Municipalities, in view of which the Commissioner considers that the standard of administration is perhaps more satisfactory than might have been anticipated. The Commissioner of the Tirhut Division characterises the work done as creditable, though hampered by lack of funds. In the Orissa Division the raising of funds to improve the water-supply of Puri is perhaps the most important pending question, but hitherto the Hindu community has not responded as liberally as might have been hoped considering the sanctity of the locality and the interests of the numerous pilgrims involved. The Commissioner of Chota Nagpur remarks that in that Division generally Municipal administration is still in a very elementary stage, and in the smaller Municipalities, other than district head-quarters, it is no easy matter to instil life and vigour into the proceedings of the Commissioners. The administration of the Lohardaga Municipality is unfavourably commented upon. The affairs of only two Municipalities in the Province were seriously mismanaged. The Berhampore Municipality has been allowed to fall into a very bad position financially, from which it will not be easy to extricate it, and the action of the Commissioners hitherto has been rather in the direction of opposing all efforts by Government to effect an improvement; at the same time requests are made for assistance from general revenues. In Balasore the serious irregularities which resulted in the embezzlement of Rs. 12,000 and an absolute want of supervision over all branches of the work must be directly attributed to the neglect of duty on the part both of the Chairman and the Vice-Chairman, and the District Magistrate has now been requested to assume the office of Chairman in the hope of restoring some degree of order and control.

34. His Honour has pleasure in acknowledging the good work of the following gentlemen who have been named by the Divisional Commissioners :—

PRESIDENCY DIVISION.

Babu Kripa Nath Dutt, Chairman, Cossipore-Chitpur Municipality.
Mr. R. N. Band, Chairman, Garulia Municipality.
„ Charles Thompson, Chairman, Tittagarh Municipality.
Babu Shyama Charan Bhattacharji, Vice-Chairman, Bhatpara Municipality.
Mr. S. Macpherson, Chairman, Baranagar Municipality.
Babu Nagendra Nath Pal Chaudhury, Chairman, Ranaghat Municipality.
Raja Ranajit Singh Bahadur, Chairman, Murshidabad Municipality.
Babu Jogendra Nath Mitra, ditto, Jessore ditto.
„ Hari Nath Mozumdar, ditto, Satkhira ditto.

BURDWAN DIVISION.

Babu Gokul Nath Sen, Vice-Chairman, Hooghly-Chinsura Municipality.
„ Radhika Nath Chatarji, Vice-Chairman, Uttarpara ditto.

BURDWAN DIVISION—*concld.*

Babu Debendra Nath Mukharji, Vice-Chairman, Baidyabati Municipality.
„ Sashi Bhusan Bose, ditto, Arambagh ditto.
„ Sashi Bhusan Chatarji, Chairman, Bally Municipality.
„ Rakhal Mohan Banarji, ditto, Sonamukhi Municipality.

PATNA DIVISION.

Khan Bahadur Sarfraz Hussain Khan, Vice-Chairman, Patna Municipality.
Babu Deokinandan, Vice-Chairman, Gaya Municipality.
Mr. Keith, Chairman, Tikari Municipality.
Babu Vishnu Prokash Sen Sinha, Vice-Chairman, Tikari Municipality.
„ Akhori Ganesh Prosad, Vice-Chairman, Sasaram Municipality.
„ Mathura Nath Banarji, ditto, Bhabua ditto.
Rai Saheb Hardhyan Singh, ditto, Buxar ditto.
Babu Sachutanand Sahai, ditto, Arrah ditto.

TIRHUT DIVISION.

Babu Shyama Charan Ghose, Vice-Chairman, Chapra Municipality.
Mr. M. G. Hallett, Chairman, Chapra Municipality.
„ J. T. Whitty, Chairman, Darbhanga Municipality.
Babu Ambika Charan Chatarji, Vice-Chairman, Siwan Municipality.
Mr. Lawrie, Chairman, Revelganj Municipality.
Babu Ashutosh Mukharji, Vice-Chairman, Revelganj Municipality.
„ Gyanendra Nath Bose, ditto, Motihari ditto.
Maulvi Fazlur Rahman, Vice-Chairman, Bettiah Municipality.
Mr. Mahbub Has uesKhan, Vice-Chairman, Muzaffarpur Municipality.
Babu Bhubaneshwar Narayan Singh, Vice-Chairman, Lalganj Municipality.
„ Sarat Chandra Sen, Vice-Chairman, Darbhanga Municipality.
„ Chaturbhuj Sahai, ditto, Madhubani ditto.
Mr. C. R. MacDonald, Chairman, Roserah Municipality.
Maulvi Chaudhuri Zahar Alum, Vice-Chairman, Roserah Municipality.

BHAGALPUR DIVISION.

Mr. Tomyns Brown, Chairman, Jamalpur Municipality.
„ Pincombe, Vice-Chairman, ditto. ditto.
„ W. H. Thompson, Chairman, Dumka Municipality.
„ Möller, Vice-Chairman, Darjeeling Municipality.
Kumar Siva Nandan Prosad Singh, Vice-Chairman, Monghyr Municipality.
Mr. Wasi Ahmad, Vice-Chairman, Bhagalpur Municipality.

ORISSA DIVISION.

Babu Janaki Nath Bose, Chairman, Cuttack Municipality.
„ Nemai Charan Mitter, Vice-Chairman, Cuttack Municipality.
Mr. J. N. Sen, Chairman of the Sambalpur Committee.

CHOTA NAGPUR DIVISION.

Babu Mahadeo Lal, Vice-Chairman, Chatra Municipality.
„ Jotindra Nath Gupta, Vice-Chairman Daltonganj Municipality.
„ Gopesh Chandra Adhikari, Vice-Chairman, Purulia Municipality.
„ Benode Behari Chakravarti, Vice-Chairman, Raghunathpur Municipality.
„ Jotindra Nath Mukharji, Chairman, Jhalda Municipality.
Mr. Mumford, Chairman, Giridih Municipality.

35. A perusal of the divisional reports as a whole leads to the same criticism as was advanced last year, namely, that they are too much concerned with the record of petty changes and fluctuations, while they fail to accentuate the more important measures characteristic of the administration of the year,

and to bring out instances in which Municipalities have conspicuously succeeded or failed. It is by such a general review, based upon personal knowledge and inspection, that the action of Commissioners and District Officers can be helpful, in order that Municipalities may learn from the mistakes and achievments of themselves and others. In the details of their work it is desirable that Municipalities should be left as free a hand as possible. It is rather for controlling officers to satisfy themselves that sound lines of policy are being followed, and that the standard of administration is not permitted to deteriorate. The history of the year as a whole was uneventful; but if no striking advance is to be chronicled, there has equally (with one or two exceptions) been no conspicuous failure, and progress has been maintained. The thanks of the Lieutenant-Governor are due to all who have contributed to this result.

By order of the Lieutenant-Governor of Bengal,

H. WHEELER,

Secretary to the Government of Bengal.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1909-10.

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1909.*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
BURDWAN DIVISION.												
Burdwan	1	Burdwan	Act III (B.C.) of 1884 as amended.	38,691	2	5	15	22	2	20	3	19
	2	Kalna		8,121	...	5	10	15	2	13	...	15
	3	Katwa		7,220	...	4	8	12	1	11	...	12
	4	Dainhat		5,618	...	4	8	12	...	12	...	12
	5	Raniganj		16,398	...	4	8	12	...	12	3	9
	6	Asansol		17,984	7	5	...	12	7	5	7	5
			Total	94,032	9	27	49	85	12	73	13	72
Birbhum	7	Suri	Act III (B.C.) of 1884 as amended.	8,692	3	2	11	16	3	13	2	14
Bankura	8	Bankura	Act III (B.C.) of 1884 as amended.	21,133	3	1	8	12	3	9	2	10
	9	Vishnupur		19,155*	...	4	8	12	1	11	...	12
	10	Sonamukhi		13,448	...	9	...	9	...	9	...	9
			Total	53,736	3	14	16	33	4	29	2	31
Midnapore	11	Midnapore	Act III (B.C.) of 1884 as amended.	33,138	3	3	12	18	3	15	3	15
	12	Tamluk		7,872	2	2	8	12	2	10	...	12
	13	Ghatal		14,537	...	5	10	15	2	13	...	15
	14	Chandrakona		9,315	...	4	8	12	...	12	...	12
	15	Ramjibanpur		16,265	...	3	6	9	...	9	...	9
	16	Khirpai		4,995	...	3	6	9	...	9	...	9
	17	Kharar		9,493	...	5	10	15	...	15	...	15
			Total	89,615	5	25	60	90	7	83	3	87
Hooghly	18	Hooghly-Chinsura.	Act III (B.C.) of 1884 as amended.	29,383	2	4	12	18	3	15	3	15
	19	Serampore		44,451	1	5	12	18	2	16	5	13
	20	Uttarpara		7,036	...	4	8	12	...	12	...	12
	21	Baidyabati		17,174	...	4	8	12	...	12	2	10
	22	Bhadreswar		15,150	...	4	8	12	...	12	3	9
	23	Kotrung		5,944	...	3	6	9	...	9	...	9
	24	Bansberia		6,473	...	3	6	9	...	9	...	9
	25	Arambagh		8,281	2	8	...	10	3	7	...	10
			Total	133,892	5	35	60	100	8	92	13	87
Howrah	26	Howrah	Act III (B.C.) of 1884 as amended.	157,594	4	6	20	30	7	23	9	21
	27	Bally		18,662	...	7	14	21	1	20	4	17
			Total	176,256	4	13	34	51	8	43	13	38
			Divisional Total	556,225	29	116	230	375	42	333	46	329
PRESIDENCY DIVISION.												
24-Parganas	28	Cossipore-Chitpur.	Act III (B.C.) of 1884 as amended.	40,750	...	4	8	12	4	8	2	10
	29	Maniktala		32,387	..	4	8	12	2	10	2	10
	30	Baranagar		25,433	...	3	6	9	1	8	4	5
	31	Kamarhati		13,216	...	10	...	10	...	10	2	8
	32	South Suburban		26,374	...	4†	6	10	1	9	...	10
	33	Tollyganj		12,821	...	3	6	9	2	7	1	8
	34	Garden Reach		38,000	...	12	...	12	1	11	7	5
	35	Rajpur		10,713	...	6	12	18	1	17	...	18
	36	Baruipur		4,217	...	4†	5	9	1	8	...	9
	37	Jainagar		8,810	...	4	8	12	...	12	...	12
	38	South Dum-Dum		10,904	...	3	6	9	1	8	1	8
	39	North Dum-Dum		4,996	...	3	6	9	2	7	...	9
	40	South Barrackpore.		6,819	...	4	8	12	2	10	...	12
	41	Panihati		11,178	...	3	7	10	2	8	...	10
	42	Tittaghar		18,665	...	9	...	9	2	7	6	3
	43	North Barrackpore.		11,670	...	5	10	15	...	15	...	15
	44	Garulia		8,305	...	10	...	10	1	9	4	6
	45	Barasat		8,634	...	6	12	18	5	13	...	18
	46	Naihati		13,831	...	3	6	9	3	6	2	7
	47	Halisahar		9,922	...	4	8	12	5	7	2	10
	48	Bhatpara		21,540	...	11	...	11	...	11	6	5
	49	Gobardanga		5,865	...	3	6	9	...	9	...	9
	50	Basirhat		16,315	...	5	10	15	...	15	...	15
	51	Baduria		12,921	...	4	8	12	...	12	...	12
	52	Taki		5,089	...	3	6	9	1	8	...	9
	53	Budge-Budge		13,051	...	9	...	9	1	8	6	3
			Total	392,425	...	139	152	291	38	253	45	246
Nadia	54	Krishnagar	Act III (B.C.) of 1884 as amended.	24,547	4	3	14	21	4	17	1	20
	55	Santipur		26,898	1	9	...	10	1	9	...	10
	56	Ranaghat		8,448	...	6	12	18	2	16	...	18
	57	Nadia		10,880	...	4	8	12	1	11	...	12
	58	Kushtia		5,330	...	4	8	12	...	12	2	10
	59	Kumarkhali		4,584	...	5	10	15	...	15	...	15
	60	Meherpur		5,766	...	3	6	9	...	9	...	9
	61	Birnagar		3,124	...	4	8	12	...	12	...	12
	62	Chakdah		5,482	...	12	...	12	2	10	...	12
			Total	95,059	5	50	66	121	10	111	3	118

* The increase in the population is due to the revision of boundaries of the Municipality.
† One appointed under section 16 of the Act.

FORM NO. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year ending 31st March 1909*—contd.

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	NUMBER OF MEMBERS OF COMMITTEE. (a) Ex-officio.	(b) Nominated.	(c) Elected.	(d) Total.	(e) Officials.	(f) Non-officials.	(g) Europeans.	(h) Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
PRESIDENCY DIVISION—*concld.*												
Murshidabad ...	63	Berhampore ...	Act III (B.C.) of 1884 as amended.	24,397	2	6	17	25	4	21	3	22
	64	Murshidabad ...		15,168	...	5	10	15	...	15	...	15
	65	Azimganj ...		13,385	...	5	10	15	...	15	...	15
	66	Jangipur ...		10,921	...	6	12	18	2	16	1	17
	67	Kandi ...		12,036	1	3	7	11	2	9	...	11
			Total ...	75,907	3	25	56	84	8	76	4	80
Jessore	68	Jessore ...	Act III (B.C.) of 1884 as amended.	8,054	...	6	12	18	1	17	1	17
	69	Kotchandpur ...		9,560	...	3	6	9*	...	9	...	9
	70	Maheshpur ...		4,180	...	6	10	16†	2	14	...	16
			Total ...	21,794	...	15	28	43	3	40	1	42
Khulna	71	Khulna ...	Act III (B.C.) of 1884 as amended.	10,480	3	2	10	15	3	12	...	15
	72	Satkhira ...		10,381	...	4	8	12	1	11	...	12
	73	Debhatta ...		5,454	...	12	...	12	...	12	...	12
			Total ...	26,315	3	18	18	39	4	35	...	39
			Divisional Total...	611,500	11	247	320	578	63	515	53	525
PATNA DIVISION.												
Patna	74	Patna	Act III (B.C.) of 1884 as amended.	153,739	4	7	20	31	5	26	5	26
	75	Barh		12,164	2	1	6	9	2	7	...	9
	76	Bihar		34,151	2	2	8	12	2	10	1	11
	77	Dinapore ...		22,858	1	6	12	19	3	16	2	17
	78	Khagole ...		7,510	3	6	...	9	5	4	3	6
			Total ...	230,422	12	22	46	80	17	63	11	69
Gaya	79	Gaya	Act III (B.C.) of 1884 as amended.	71,288	5	4	16	25	3	22	7	18
	80	Tikari		6,437	2	10	...	12	2	10	1	11
	81	Daudnagar ...		9,744	1	12	...	13	1	12	...	13
			Total ...	87,469	8	26	16	50	6	44	8	42
Shahabad ...	82	Arrah	Act III (B.C.) of 1884 as amended.	46,170	2	4	12	18	2	16	2	16
	83	Jagadishpur ...		11,451		4	5	9	1	8	1	8
	84	Buxar		13,945	...	5	8	13	4	9	1	12
	85	Dumraon ...		17,901	...	3	6	9	1	8	1	8
	86	Bhabua ...		5,660	1	3	6	10	2	8	...	10
	87	Sasaram ...		23,644	1	7	14	22	2	20	1	21
			Total ...	118,771	4	26	51	81	12	69	6	75
			Divisional Total...	436,662	24	74	113	211	35	176	25	186
TIRHUT DIVISION.												
Saran	88	Chapra ...	Act III (B.C.) of 1884 as amended.	45,901	2	4	12	18	4	14	4	14
	89	Revelganj ...		9,765	2	2	8	12	2	10	2	10
	90	Siwan ...		15,756	1	3	6	10	1	9	1	9
			Total ...	71,422	5	9	26	40	7	33	7	33
Champaran	91	Motihari ...	Act III (B.C.) of 1884 as amended.	13,730	2	3	8	13	3	10	4	9
	92	Bettiah		24,696	2	11	...	13	8	5	4	9
			Total ...	38,426	4	14	8	26	11	15	8	18
Muzaffarpur ...	93	Muzaffarpur ...	Act III (B.C.) of 1884 as amended.	45,617	1	6	12	19	5	14	5	14
	94	Hajipur ...		21,398	...	4	9	13	2	11	1	12
	95	Lalganj ...		11,502	...	10	1	11	2	9	1	10
	96	Sitamarhi ...		9,538	1	11	...	12	1	11	1	11
			Total ...	88,055	2	31	22	55	10	45	8	47
Darbhanga ...	97	Darbhanga ...	Act III (B.C.) of 1884 as amended.	66,244	4	4	14	22	5	17	4	18
	98	Madhubani ...		12,900	1	5	10	16	3	13	1	15
	99	Roserha ...		10,245	...	14	...	14	1	13	2	12
	100	Samastipur ...		9,101	2	7	...	9	2	7	2	7
			Total ...	98,490	7	30	24	61	11	50	9	52
			Divisional Total...	296,393	18	84	80	182	39	143	32	150

* Besides the Subdivisional Officer of Jhenidah was Chairman from February 1908.
† Includes the Subdivisional Officer of Bongong as official Chairman.

FORM No. I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1909*—concld.

Name of District.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Number of Members of Committee.							
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13
BHAGALPUR DIVISION.												
Monghyr	101	Monghyr	Act III (B.C.) of 1884 as amended.	50,133	2	5	12	19	3	16	4	15
	102	Jamalpur		20,074	8	...	10	18	...	18	10	8
			Total	70,207	10	5	22	37	3	34	14	23
Bhagalpur	103	Bhagalpur	Act III (B.C.) of 1884 as amended.	75,764	1	7	14	22	3	19	4	18
	104	Colgong		5,360	...	11	...	11	1	10	...	11
			Total	81,124	1	18	14	33	4	29	4	29
Purnea	105	Purnea	Act III (B.C.) of 1884 as amended.	14,006	2	5	12	19	4	15	5	14
	106	Kishanganj		7,689	1	5	7	13	2	11	1	12
	107	Katihar		9,076	1	11	...	12	2	10	1	11
			Total	30,771	4	21	19	44	8	36	7	37
Darjeeling	108	Darjeeling	Act III (B.C.) of 1884 as amended.	16,928	4	21	...	25	5	20	20	4
	109	Kurseong		4,469	2	4	6	12	3	9	8	5
			Total	21,397	6	25	6	37	8	29	28	9
Santhal Parganas	110	Deoghar	Act III (B.C. of 1884 as amended.	7,019	...	7	9	16	4	12	1	15
	111	Sahibganj		7,894	2	1	6	9	...	9	3	6
	112	Dumka		5,326	3	7	...	10	3	7	2	8
			Total	20,239	5	15	15	35	7	28	6	29
			Divisional Total	223,738	26	84	76	186	30	156	59	127
ORISSA DIVISION.												
Cuttack	113	Cuttack	Act III (B.C.) of 1884 as amended.	46,555	3	3	12	18	3	15	3	15
	114	Jajpur		12,109	1	11	...	12	2	10	...	12
	115	Kendrapara		15,245	1	11	...	12	3	9	1	11
			Total	73,909	5	25	12	42	8	34	4	38
Balasore	116	Balasore	Act III (B.C.) of 1884 as amended.	20,965	1	5	12	18	4	14	3	15
Puri	117	Puri	Act III (B. C.) of 1884 as amended.	30,857	2	2	10	15	7	8	3	12
Sambalpur	118	Sambalpur	Central Provinces Municipal Act (XVIII of 1889).	14,003	...	4	12	16	2	14	2	14
			Divisional Total	139,734	9	36	46	91	21	70	12	79
CHOTA NAGPUR DIVISION.												
Hazaribagh	119	Hazaribagh	Act III (B.C.) of 1884 as amended.	15,799	3	4	8	15	4	11	4	11
	120	Chatra		10,599	1	9	6	16	4	12	...	16
	121	Giridih		9,433	1	8	...	9	2	7	3	6
			Total	35,831	5	21	14	40	10	30	7	33
Ranchi	122	Ranchi	Act III (B. C.) of 1884 as amended.	23,810	3	3	10	16	3	13	4	12
	123	Lohardaga		6,123	...	10	...	10	...	10	1	9
			Total	29,933	3	13	10	26	3	23	5	21
Palamau	124	Daltonganj	Act III (B. C.) of 1884 as amended.	4,691	5	5	...	10	5	5	3	7
Manbhum	125	Purulia	Act III (B. C.) of 1884 as amended.	17,291	3	4	12	19	5	14	5	14
	126	Jhalda		4,879	...	9	...	9	1	8	...	9
	127	Raghunathpur		4,172	1	9	...	10	2	8	2	8
			Total	26,342	4	22	12	38	8	30	7	31
Singhbhum	128	Chaibassa	Act III (B. C.) of 1884 as amended.	8,653	4	9	...	13	5	8	3	10
			Divisional Total	105,450	21	70	36	127	31	96	25	102
			GRAND TOTAL	2,369,700	138	711	901	1,750	261	1,489	252	1,498
			GRAND TOTAL FOR 1907-08.	2,369,700	135	707	902	1,744	256	1,488	243	1,502

FORM No. II.

STATEMENT OF INCOME

OF

THE MUNICIPALITIES IN BENGAL

DURING

1909-10

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				a) Class I. (Articles of food or drink for men or animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
BURDWAN DIVISION.			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	865	...	...	...	...	...	...	...	...	...	...	41,685	5,451	1,406	4,800	26,790	...	18,561	...	...	98,693
	2	Kalna	3,865	...	...	...	...	...	...	...	...	...	...	356	3,868	228	...	...	...	3,604	4,916	191	12,663
	3	Katwa	2,266	...	...	...	...	...	...	...	...	...	...	144	553	75	...	...	...	2,112	4,665	16	7,565
	4	Dainhat	622	...	...	...	...	...	...	...	...	...	...	10	231	...	...	...	...	423	2,313	16	2,993
	5	Raniganj	1,765	...	...	...	...	...	...	...	...	...	...	11,773	1,460	623	...	...	...	2,567	...	66	16,489
	6	Asansol	4,127	...	...	...	...	...	...	...	...	...	...	19,955	804	377	...	...	...	8,992	...	76	30,204
		Total	13,508	...	...	...	...	...	...	...	...	...	...	73,923	11,867	2,709	4,800	26,790	...	36,259	11,894	365	1,68,607
Birbhum	7	Suri	425	...	...	...	...	...	...	...	...	...	...	1,388	580	175	...	...	...	4,086	4,483	9	10,721
Bankura	8	Bankura	3,972	...	...	...	...	...	...	...	...	...	...	1,883	2,844	120	...	...	...	3,235	7,378	169	15,629
	9	Vishnupur	1,197	...	...	...	...	...	...	...	...	...	...	228	1,215	32	...	...	...	1,523	5,360	6	8,364
	10	Sonamukhi	720	...	...	...	...	...	...	...	...	...	...	42	665	123	...	...	...	...	5,191	5	6,026
		Total	5,889	...	...	...	...	...	...	...	...	...	...	2,153	4,724	275	...	...	...	4,758	17,929	180	30,019
Midnapore	11	Midnapore	6,491	...	...	...	...	...	...	...	...	...	...	18,121	5,543	398	...	...	...	14,140	...	137	38,339
	12	Tamluk	707	...	...	...	...	...	...	...	...	...	...	362	293	26	85	...	...	2,720	3,342	82	6,910
	13	Ghatal	1,897	...	...	...	...	...	...	...	...	...	...	282	1,066	154	31	...	...	...	5,840	153	7,526
	14	Chandrakona	960	...	...	...	...	...	...	...	...	...	...	26	1,432	...	...	...	...	...	2,495	37	3,990
	15	Ramjibanpur	720	...	...	...	...	...	...	...	...	...	...	32	813	...	...	...	...	...	2,191	15	3,051
	16	Khirpai	556	...	...	...	...	...	...	...	...	...	...	33	946	...	...	...	...	...	1,639	5	2,623
	17	Kharar	1,278	...	...	...	...	...	...	...	...	...	...	2	1,028	...	...	...	...	...	3,268	156	4,454
		Total	12,609	...	...	...	...	...	...	...	...	...	...	18,858	11,121	578	116	...	...	16,860	18,775	585	66,893
Hooghly	18	Hooghly-Chinsura	10,225	...	...	...	...	...	...	...	...	...	...	29,474	4,475	891	3,669	...	...	15,535	...	529	54,573
	19	Serampore	9,112	...	...	...	...	...	...	...	...	...	...	30,572	1,299	1,214	6,171	...	...	15,799	...	181	55,536
	20	Uttarpara	8,284	...	...	...	...	...	...	...	...	...	...	8,600	1,048	409	1,145	...	...	4,932	...	98	16,232
	21	Baidyabati	5,107	...	...	...	...	...	...	...	...	...	...	9,645	5,326	1,668	392	...	...	5,325	3	38	22,397
	22	Bhadreswar	4,650	...	...	...	...	...	...	...	...	...	...	10,177	1,044	246	...	...	...	4,536	485	15	16,503
	23	Kotrung	2,594	...	...	...	...	...	...	...	...	...	...	4,082	194	3,249	...	...	...	1,605	...	5	9,135
	24	Bansberia	1,314	...	...	...	...	...	...	...	...	...	...	...	205	220	...	...	...	...	4,073	16	4,514
	25	Arambagh	257	...	...	...	...	...	...	...	...	...	...	555	427	114	...	...	...	1,132	3,147	15	5,390
		Total	41,543	...	...	...	...	...	...	...	...	...	...	93,405	14,018	8,011	11,377	...	...	48,864	7,708	897	1,84,280
Howrah	26	Howrah	2,57,993	...	...	...	...	...	...	...	...	...	...	2,91,061	15,243	2,195	...	2,20,743	93,040	21,95,227	...	1,418	8,18,927
	27	Bally	6,400	...	...	...	...	...	...	...	...	...	...	19,453	612	1,108	1,462	...	...	8,795	...	57	31,487
		Total	2,64,393	...	...	...	...	...	...	...	...	...	...	3,10,514	15,855	3,303	1,462	2,20,743	93,040	2,04,022	...	1,475	8,50,414
		Divisional Total	3,38,367	...	...	...	...	...	...	...	...	...	...	5,00,241	58,165	15,051	17,755	2,47,533	93,040	3,14,849	60,789	3,511	13,10,934
PRESIDENCY DIVISION.																							
24-Parganas	28	Cossipore-Chitpur	55,187	...	...	...	...	...	...	...	...	...	...	37,817	3,813	888	...	34,941	37,050	39,376	...	1,034	2,04,919
	29	Maniktala	62,316	...	...	...	...	...	...	...	...	...	...	38,601	8,989	3,464	...	13,735	909	23,511	...	1,265	90,474
	30	Baranagar	26,825	...	...	...	...	...	...	...	...	...	...	18,440	2,313	849	1,650	...	...	19,682	...	216	43,450
	31	Kamarhati	260	...	...	...	...	...	...	...	...	...	...	10,209	456	364	...	...	...	7,983	...	216	19,228
	32	South Suburban	1,397	...	...	...	...	...	...	...	...	...	...	14,692	1,520	3,071	...	948	...	4,513	...	113	24,854
	33	Tollyganj	12,135	...	...	...	...	...	...	...	...	...	...	11,848	1,605	3,152	...	3,108	...	2,170	...	240	22,123
	34	Garden Reach	5,965	...	...	...	...	...	...	...	...	...	...	30,132	1,783	1,194	...	14,248	...	18,603	...	114	66,074
	35	Rajpur	1,948	...	...	...	...	...	...	...	...	...	...	35	1,184	136	...	...	...	2,196	4,920	273	8,794
	36	Baruipur	13,225	...	...	...	...	...	...	...	...	...	...	246	1,720	51	...	...	...	1,672	2,713	49	6,451
	37	Jainagar	1,264	...	...	...	...	...	...	...	...	...	...	84	1,342	115	...	...	...	1,629	3,793	26	6,989
	38	South Dum-Dum	6,685	...	...	...	...	...	...	...	...	...	...	4,197	1,514	562	...	1,473	...	2,096	3,096	2	13,240
	39	North Dum-Dum	473	...	...	...	...	...	...	...	...	...	...	22	2,290	19	...	...	...	598	1,285	2	4,016
	40	South Barrackpore	1,736	...	...	...	...	...	...	...	...	...	...	2,715	936	392	...	...	...	4,412	3,446	30	11,931
	41	Panihati	2,731	...	...	...	...	...	...	...	...	...	...	236	864	84	...	...	...	4,629	5,778	111	11,702
	42	Tittaghar ...	14,423	...	...	...	...	...	...	...	...	...	...	17,840	784	417	...	...	...	16,282	...	60	35,383
	43	North Barrackpore	3,577	...	...	...	...	...	...	...	...	...	...	88	707	841	393	...	...	4,376	6,274	21	12,700
	44	Garulia ...	7,918	...	...	...	...	...	...	...	...	...	...	6,159	161	477	...	...	...	6,297	...	8	13,102
	45	Barasat ...	32,634	...	...	...	...	...	...	...	...	...	...	531	5,972	60	...	...	...	1,231	3,387	115	11,346
	46	Naihati ...	10,755	...	...	...	...	...	...	...	...	...	...	745	775	212	1,648	...	...	4,916	7,925	13	16,234
	47	Halisahar ...	2 853	...	...	...	...	...	...	...	...	...	...	1,978	55	83	310	...	...	3,023	4,591	747	10,792
	48	Bhatpara ...	12,965	...	...	...	...	...	...	...	...	...	...	21,514	1,074	3,159	488	...	...	9,471	...	84	35,790
	49	Gobardanga ...	3,205	...	...	...	...	...	...	...	...	...	...	119	422	43	...	...	...	...	3,231	20	3,835
	50	Basirhat ...	9,493	...	...	...	...	...	...	...	...	...	...	582	1,216	218	...	...	...	1,085	3,867	61	7,029
	51	Baduria ...	219	...	...	...	...	...	...	...	...	...	...	...	978	4	...	...	...	240	4,199	13	5,434
	52	Taki ...	558	...	...	...	...	...	...	...	...	...	...	53	197	...	...	...	...	705	2,012	33	3,000
	53	Budge-Budge ...	27,540	...	...	...	...	...	...	...	...	...	...	19,878	339	118	...	...	...	5,677	...	92	26,104
		Total ...	3,23,287	...	...	...	...	...	...	...	...	...	...	2,89,811	43,209	19,973	4,489	69,453	37,959	1,85,625	60,517	4,958	7,14,994

REALISATIONS UNDER SPECIAL ACTS—							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION.						
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, serais (rest-houses) dák bungalows, &c.	Sale-proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
449	307	12	...	...	...	768	3,515	...	681	4,515	...	1,074	...
360	...	4	...	...	...	364	155	5	18	...	...	...	...
298	...	1	...	...	...	299	94	3	45	...	...	...	...
315	...	5	...	...	...	320	177	...	...	...	...	...	...
380	123	6	...	...	...	509	167	...	48	...	...	75	...
492	135	6	...	...	...	633	...	...	...	...	...	2,569	...
2,294	565	34	...	...	...	2,893	4,108	8	792	4,515	...	3,718	...
437	102	...	...	...	...	539	117	3	...	...	...	646	...
300	109	11	...	...	...	420	6	...	164	...	56	2,428	...
156	...	...	..	...	...	156	985	5	...	...	...	867	...
332	...	...	...	...	...	332	9	...	...	...	...	...	...
788	109	11	...	...	...	908	1,000	5	164	...	56	3,295	...
572	419	23	...	...	...	1,014	872	2	104	11,061	979	520	...
56	...	38	...	...	...	94	96	107	11	...	18	1,944	...
77	...	8	...	...	...	85	614	1	...	...	...	...	...
70	...	2	...	...	...	72	55	19	...	...	...	...	...
82	...	1	...	...	...	83	287	...	...	...	...	...	...
96	...	2	...	...	...	98	4	8	...	...	9	...	...
28	...	1	...	...	...	29	103	7	...	...	...	...	...
981	419	75	...	...	...	1,475	2,031	144	115	11,061	1,006	2,464	...
298	313	30	...	...	...	641	290	229	...	...	...	50	...
555	235	27	...	...	...	817	715	444	5	...	594	2,250	...
122	105	22	...	...	...	249	88	...	...	...	...	...	...
163	...	13	...	...	...	176	199	34	...	...	...	51	...
296	45	3	...	...	...	344	...	3	1,442	...	...	50	...
54	5	2	...	...	...	61	...	...	...	...	...	...	...
200	...	2	...	...	...	202	...	...	...	...	...	...	...
204	...	8	...	...	14	226	450	...	3	...	...	...	...
1,892	703	107	...	...	14	2,716	2,742	710	1,450	...	594	2,401	...
1,702	770	90	7,244	...	...	9,866	2,025	8,415	...	...	...	12,110	...
168	6	12	...	...	...	186	196	212	14	...	...	...	...
1,930	776	102	7,244	...	...	10,052	2,221	8,627	14	...	...	12,110	...
8,322	2,674	329	7,244	...	14	18,583	11,219	9,497	2,535	15,576	1,656	24,634	...
754	175	73	18,297	...	...	19,299	1,513	...	5,966	...	...	50	...
448	894	31	2,296	...	...	3,669	328	...	4,956		...	125	...
308	113	37	...	...	...	458	1,721	352	5	...	...	60	...
365	4	26	...	...	...	395	380	101	5	...	...	228	...
141	141	59	...	...	...	341	126	...	240	...	...	...	...
532	177	20	...	...	...	729	845	...	1,530	...	...	250	125
328	283	58	1,359	...	...	2,028	97	...	110	...	...	50	...
44	139	25	...	...	...	208	62	132	56	...	...	25	...
189	108	6	...	...	...	303	19	7	...	...	...	25	...
195	...	27	...	...	...	322	160	...	...	...	...	...	...
294	44	2	...	...	...	340	83	...	...	...	...	...	...
135	56	2	...	...	...	193	...	...	...	...	...	...	...
412	186	8	...	...	...	606	94	22	...	...	...	...	...
230	55	30	...	...	...	315	12	20	...	...	...	50	...
231	47	...	...	...	...	278	485	3	...	...	...	907	...
217	125	4	...	...	...	346	56	...	84	...	...	280	...
153	...	2	...	...	...	155	546	4	3	...	...	...	..
340	45	8	...	...	...	393	39	128	161	...	...	550	...
232	50	14	...	...	...	346	377	12	...	...	...	...	...
165	68	19	...	...	...	252	...	39	...	...	...	565	...
719	...	13	...	...	...	732	105	13	1,116	...	...	100	...
72	...	14	...	...	...	86	...	15	...	...	...	...	...
182	...	15	...	...	...	197	66	10	...	...	...	49	...
172	...	5	...	...	...	177	...	...	...	...	...	9	...
24	...	13	...	...	...	37	34	...	...	...	...	5	...
47	...	24	...	...	...	71	126	15	1,017	...	6	75	...
6,979	2,710	535	21,952	...	...	34,176	7,274	873	15,249	...	6	3,403	155

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*									GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—									
Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest on investments—			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Sale of night soil, &c.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
132	...	...	402	...	780	1,598	...	12,697	10,792	268	450	...	...	...	3,230	...	885	15,625
1,542	...	23	120	70	...	...	...	1,933	...	...	...	...	...	...	...	...	...	...
1,765	...	...	115	...	...	...	...	2,022	...	...	52	...	...	200	...	...	143	395
305	...	...	3	...	...	...	...	485	...	...	...	...	...	300	...	...	97	397
...	...	...	142	...	...	...	...	432	...	...	330	...	...	100	...	...	903	1,333
...	...	13	242	...	...	...	...	2,824	...	...	...	...	...	...	600	...	...	600
3,744	...	36	1,024	70	780	1,598	...	20,393	10,792	268	832	...	...	600	3,830	...	2,026	18,350
...	...	...	123	...	...	6	...	895	1,577	...	105	...	...	1,000	...	...	954	3,636
...	...	...	273	...	...	...	...	2,927	...	...	180	...	...	1,000	...	...	236	1,416
...	...	...	77	...	...	...	...	1,034	...	...	75	...	...	144	200	...	50	469
...	...	...	64	...	...	...		73	...	...	30	...	...	240	...	...	19	289
...	...	...	414	...	...	...	...	4,034	...	...	285	...	...	1,384	200	...	305	2,174
400	...	37	322	...	1,849	425	...	16,571	...	5,646	530	...	250	2,327	...	415	941	10,109
...	...	...	73	...	...	...	...	2,249	...	...	580	...	...	165	...	...	811	1,556
...	...	...	35	15	...	...	...	665	...	...	197	...	...	180	...	...	263	640
...	...	...	116	...	...	...	...	190	...	...	125	...	...	210	...	...	171	506
...	...	...	32	52	...	...	...	371	...	...	...	...	...	224	...	...	119	343
...	...	...	28	...	...	...	...	49	...	...	...	...	...	180	...	...	58	238
...	...	...	61	...	...	...	...	171	...	...	...	...	...	210	...	...	151	361
400	...	37	667	67	1,849	425	...	20,366	...	5,646	1,432	...	250	3,496	...	415	2,514	13,753
...	...	...	320	...	...	...	...	889	30,800	...	...	5,000	...	...	656	...	...	36,456
...	...	16	117	...	...	...	...	4,141	20,000	...	4,229	...	...	650	832	...	2,787	28,498
...	...	...	177	...	...	...	...	265	...	...	...	...	...	...	...	...	...	...
755	...	...	218	85	...	...	...	1,342	...	...	...	...	...	...	...	1,370	81	1,451
70	...	...	222	...	...	...	...	1,787	320	...	...	...	...	...	...	...	360	680
...	...	...	11	...	...	...	...	11	200	...	...	...	...	...	...	...	...	200
2,413	...	...	28	...	...	...	...	2,441	...	...	...	...	...	...	...	...	...	...
...	...	1	53	...	...	...	...	507	...	...	257	...	...	300	...	1	260	818
3,238	...	17	1,146	85	...	...	...	11,383	51,320	...	4,486	5,000	...	950	1,488	1,371	3,458	68,103
...	...	10,351‡	8,004	1,683	...	...	...	42,588	12,325	...	...	...	...	...	18,063	...	156	30,574
...	...	...	211	...	...	...	...	633	...	...	...	...	...	...	...	...	61	61
...	...	10,351	8,215	1,683	...	...	...	43,221	12,325	...	...	...	...	...	18,063	...	247	30,635
7,382	...	10,441	11,589	1,905	2,629	2,029	...	1,01,092	76,014	5,914	7,140	5,000	250	7,430	23,581	1,786	9,536	1,36,651
450	...	...	1,169	...	...	...	...	9,148	...	...	...	700	..	...	3,396	...	...	4,096
...	...	...	580	...	...	...	...	5,939	...	...	...	60	...	...	...	...	...	60
75	...	...	411	1,314	...	...	...	3,938	...	...	...	...	...	...	...	...	...	...
122	...	...	60	...	...	...	...	896	...	...	...	...	...	...	1,239	...	...	1,239
2,540	...	300	304	...	...	...	...	3,510	...	...	...	240	...	3	150	...	...	690
...	...	...	204	...	...	...	...	2,954	...	...	...	...	...	...	...	...	...	...
110	...	...	246	...	...	...	...	653	...	...	...	...	...	...	...	...	...	...
...	...	..	122	...	...	...	...	397	...	...	...	...	...	300	...	...	39	339
78	...	...	172	...	...	...	...	301	...	...	...	...	...	120	...	...	57	1,177
46	...	2	95	...	...	...	...	303	...	...	...	...	...	300	...	...	6	306
...	...	300	80	...	...	...	...	463	...	...	150	...	...	...	1,000	...	50	1,200
...	...	...	...	...	...	...	...	...	...	...	150	...	...	...	...	...	19	169
595	...	...	41	...	...	...	...	752	...	...	...	...	...	435	55	...	...	490
702	...	...	66	...	...	...	...	850	...	...	...	...	...	...	1,500	...	...	1,500
184	...	...	127	...	...	...	...	1,790	...	...	...	...	...	...	6,450	...	...	6,450
90	...	175	58	...	...	...	...	662	...	...	...	...	...	...	...	...	74	74
214	...	123	537	368	...	...	...	1,953	2,000	...	...	...	...	...	840	...	...	2,840
...	...	...	55	...	...	17	...	789	...	...	500	...	...	1,280	...	...	730	2,510
...	...	11	210	...	...	...	...	610	1,000	...	254	...	...	...	100	...	2	1,356
...	...	21	30	...	...	...	...	655	...	...	...	...	...	...	2	...	42	44
291	...	...	489	175	...	...	...	2,289	2,000	...	...	...	...	...	4,534	...	...	6,534
...	...	...	58	...	...	...	...	73	...	...	...	...	...	...	...	...	...	...
...	...	...	28	...	...	...	...	153	...	...	30	...	...	120	...	...	81	231
...	...	...	18	...	...	...	...	27	...	...	...	...	...	120	...	...	...	120
...	...	...	25	...	...	...	...	64	...	...	...	...	...	...	37	...	...	37
52	...	...	115	...	...	...	...	1,406	...	...	...	...	...	...	...	...	866	866
5,549	...	932	5,290	1,857	...	17	...	40,575	5,000	...	1,084	2,000	...	2,975	19,303	...	1,966	32,328

in Bengaluru during the year ending 31st March 1909.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of the year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans		Realisations of Sinking Fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	REMARKS.
					From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
306	1,286	1,592	*1,29,375*	...	...	...	73,000	200	11,990	8,589	93,779	2,23,154	2,24,019	2 8 9	3 5 6	
57	586	643	*15,603*	...	...	...	...	...	1,126	103	1,229	16,832	20,697	1 8 11	1 14 6	
1	263	264	*10,545*	...	...	...	...	...	1,552	514	2,066	12,611	14,877	1 0 9	1 7 4	
98	113	211	*4,406*	...	...	...	...	...	...	185	185	4,591	5,213	0 8 6	0 12 6	
...	90	90	*18,853*	...	...	...	...	...	246	4,069	4,415	23,268	25,031	1 0 1	1 2 4	
74	269	343	*34,604*	...	...	...	...	100	...	300	300	34,904	39,031	1 10 10	1 14 9	
536	2,607	3,143	*2,13,386*	...	...	...	73,000	300	14,914	13,760	1,01,974	3,15,360	3,28,868	1 12 8	2 4 3	
84	48	132	*15,923*	...	...	...	...	...	1,306	821	2,127	18,050	18,475	1 3 8	1 13 6	
...	400	400	*20,792*	...	...	...	...	105	1,657	395	2,157	22,949	26,921	0 11 9	0 15 8	
...	22	22	*10,945*	298	...	...	...	...	...	119	417	11,362	12,559	0 6 11	0 9 1	
...	63	63	*6,783*	...	...	...	...	...	50	24	74	6,857	7,577	0 7 2	0 8 0	
...	485	485	*38,520*	298	...	...	...	105	1,707	538	2,648	41,168	47,057	0 8 11	0 11 5	
...	103	103	*66,136*	...	...	...	...	...	5,055	1,608	6,663	72,799	79,290	1 2 6	1 15 11	
...	246	246	*11,055*	57	...	...	...	...	1,233	41	1,331	12,386	13,093	0 14 0	1 6 6	
...	192	192	*9,108*	...	...	...	...	...	...	508	508	9,616	11,613	0 8 3	0 10 0	
...	141	141	*4,899*	...	...	...	...	...	235	...	235	5,134	6,094	0 6 10	0 8 9	
...	182	182	*4,030*	...	...	...	...	...	...	21	21	4,051	4,771	0 4 9	0 6 3	
...	...	...	*3,008*	...	...	...	...	...	250	49	299	3,307	3,863	0 8 5	0 9 7	
...	1	1	*5,016*	...	..	...	...	...	60	...	60	5,076	6,354	0 7 6	0 8 5	
...	865	865	*1,03,252*	57	...	...	...	...	6,833	2,227	9,117	1,12,369	1,24,978	0 11 11	1 2 5	
38	280	318	*92,877*	...	25,000	...	...	...	-1,322	30,663	56,985	1,49,862	1,60,087	1 13 8	3 2 8	
10	1,261	1,271	*90,263*	...	...	...	...	...	3,950	8,133	12,083	1,02,346	1,11,458	1 3 11	2 0 5	
9	331	340	*17,086*	...	...	...	...	...	625	19,830	20,455	37,541	45,825	2 4 10	2 6 10	
893	598	1,491	*26,857*	...	...	...	...	50	779	2,808	3,637	30,494	35,601	1 4 10	1 9 0	
...	103	103	*19,417*	...	...	...	...	...	685	1,467	2,152	21,569	26,219	1 1 5	1 4 6	
...	359	359	*9,766*	...	...	...	...	...	20	10	30	9,796	12,390	1 8 7	1 10 3	
1	310	311	*7,468*	...	...	...	...	50	582	95	727	8,195	9,509	0 11 1	1 2 5	
...	1,255	1,255	*8,196*	...	...	...	...	...	...	...	...	8,196	8,453	0 10 4	0 15 10	
951	4,497	5,448	*2,71,930*	...	25,000	...	...	100	7,963	63,006	96,069	3,67,999	4,09,542	1 6 0	2 5 0	
1,570	8,627	10,197	*9,12,152*	...	40,000	...	...	...	1,04,214	15,326	1,59,540	10,71,692	13,29,685	5 3 2	5 12 7	
344	336	680	*33,047*	...	...	...	...	...	21	3,608	3,629	36,676	43,076	1 10 11	1 12 4	
1,914	8,963	10,877	*9,45,199*	...	40,000	...	...	...	1,04,235	18,934	1,63,169	11,08,368	13,72,761	4 13 2	5 5 9	
3,485	17,465	20,950	*15,88,210*	355	65,000	...	73,000	505	1,36,958	99,286	3,75,104	19,63,314	23,01,681	2 5 8	2 13 8	
618	4,198	4,816	*2,42,278*	...	...	...	...	100	11,616	30,697	42,413	2,84,691	3,39,878	5 0 5	5 15 1	
5,549	2,161	7,710	*1,07,852*	...	...	...	...	...	145	18,669	18,814	1,26,666	1,88,982	2 12 8	3 5 3	
19	561	580	*48,426*	35,000	...	...	...	...	145	3,393	38,538	86,964	1,13,789	1 11 4	1 14 5	
299	72	371	*22,129*	...	...	...	...	...	95	179	274	22,403	22,663	1 7 3	1 10 9	
...	544	544	*29,939*	...	...	...	...	...	2,840	372	3,212	33,151	34,548	0 15 0	1 2 2	
...	530	530	*26,336*	...	...	...	...	...	619	501	1,120	27,456	39,591	1 11 7	2 0 10	
...	136	136	*68,891*	...	...	...	...	...	636	116	752	69,643	75,608	1 11 9	1 13 0	
...	369	369	*10,107*	...	...	...	...	...	...	99	99	10,206	12,154	0 10 2	0 15 1	
79	41	120	*8,352*	...	...	...	...	...	1,084	120	1,204	9,556	27,781	1 8 6	1 15 8	
...	164	164	*7,984*	...	...	...	...	...	...	119	119	8,103	9,367	0 12 8	0 14 6	
...	137	137	*15,380*	...	...	...	...	...	...	2,402	2,402	17,782	24,467	1 3 5	1 6 7	
3	103	106	*4,484*	...	...	...	...	...	240	85	325	4,809	5,282	0 12 10	0 14 4	
...	288	288	*14,067*	...	...	...	...	...	2,000	220	2,220	16,287	18,023	1 12 0	2 1 0	
...	359	359	*14,726*	...	...	...	...	...	8	1	9	14,735	17,466	1 0 9	1 5 0	
8	315	323	*44,224*	...	...	...	...	...	4,575	1,651	6,226	50,450	64,873	1 14 4	2 5 10	
9	61	70	*13,852*	...	...	...	...	...	50	...	50	13,902	17,479	1 1 5	1 3 0	
266	232	498	*18,548*	21,000	...	...	...	...	100	76	21,176	39,724	47,642	1 9 3	2 3 9	
4	322	326	*15,364*	...	...	...	...	...	...	288	288	15,652	48,286	1 5 0	1 12 6	
...	61	61	*18,607*	...	...	...	...	...	383	139	522	19,129	29,884	1 2 9	1 5 6	
...	31	31	*11,774*	...	...	...	...	...	270	198	468	12,242	15,095	1 1 5	1 3 0	
12	809	821	*46,166*	...	...	...	...	...	1,070	...	1,070	47,236	60,201	1 10 7	2 2 3	
...	104	104	*4,098*	...	...	...	...	...	100	18	118	4,216	7,421	0 10 5	0 11 2	
...	170	170	*7,780*	...	...	...	...	...	...	48	48	7,828	17,321	0 6 10	0 7 7	
...	167	167	*5,925*	...	...	...	...	...	...	83	83	6,008	6,227	0 6 8	0 7 4	
...	71	71	*3,209*	...	...	...	...	...	...	36	36	3,245	3,803	0 9 5	0 9 9	
23	80	103	*28,550*	...	...	...	...	...	680	2,632	3,312	31,862	59,402	2 0 0	2 3 0	
6,889	12,086	18,975	*8,39,048*	56,000	...	...	...	100	26,656	62,142	1,44,898	9,83,946	13,07,233	1 13 2	2 2 2	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																			
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates tandaxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
RESIDENCY DIVISION—*concld.*			Rs.											Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar	2,865	...	...	...	...	...	...	...	...	...	...	23,487	3,367	539	...	...	...	11,823	...	247	39,463
	55	Santipur	9,397	...	...	...	...	...	...	...	...	...	...	21,373	2,323	1,289	...	...	...	13,117	...	558	39,160
	56	Ranaghat	1,714	...	...	...	...	...	...	...	...	...	...	6,399	1,000	291	...	...	...	4,403	...	16	12,109
	57	Nadia	3,542	...	...	...	...	...	...	...	...	...	...	7,080	692	110	...	...	...	5,852	...	9	13,743
	58	Kushtia	1,765	...	...	...	...	...	...	...	...	...	...	6,332	1,321	372	...	...	...	4,258	12	87	12,382
	59	Kumarkhali	957	...	...	...	...	...	...	...	...	...	...	153	171	102	...	...	...	2,061	2,685	51	5,223
	60	Meherpur	912	...	...	...	...	...	...	...	...	...	...	236	267	76	...	...	...	...	2,348	6	2,933
	61	Birnagar	1,300	...	...	...	...	...	...	...	...	...	...	295	304	...	...	...	...	...	2,800	...	3,399
	62	Chakdah	730	...	...	...	...	...	...	...	...	...	...	118	991	86	...	...	...	...	2,653	9	3,857
		Total	23,182	...	...	...	...	...	...	...	...	...	...	66,023	10,436	2,865	...	...	...	41,514	10,498	983	1,32,319
Murshidabad	63	Berhampore	4,325	...	...	...	...	...	...	...	...	...	...	19,838	3,335	202	1,399	19,869	...	15,345	180	478	60,646
	64	Murshidabad	1,320	...	...	...	...	...	...	...	...	...	...	2,134	1,261	114	2,176	...	...	6,611	7,024	22	19,342
	65	Azimganj	9,382	...	...	...	...	...	...	...	...	...	...	271	1,835	475	1,439	...	...	6,110	9,422	41	19,593
	66	Jangipur	799	...	...	...	...	...	...	...	...	...	...	517	401	48	4,155	...	...	2,539	3,376	44	11,110
	67	Kandi	986	...	...	...	...	...	...	...	...	...	...	317	469	113	...	...	...	1,777	5,779	10	8,485
		Total	16,812	...	...	...	...	...	...	...	...	...	...	23,077	7,321	952	9,199	19,869	...	32,382	25,781	595	1,19,176
Jessore	68	Jessore	2,324	...	...	...	...	...	...	...	...	...	...	10,266	3,080	21	...	...	...	5,363	...	9	18,936
	69	Kotchandpur	2,495	...	...	...	...	...	...	...	...	...	...	24	2,595	7	210	...	...	581	2,812	27	6,256
	70	Maheshpur	1,257	...	...	...	...	...	...	...	...	...	...	56	122	...	124	...	...	...	1,951	1	2,254
		Total	6,076	...	...	...	...	...	...	...	...	...	...	10,346	5,797	225	334	...	...	5,944	4,763	37	27,446
Khulna	71	Khulna	6,398	...	...	...	...	...	...	...	...	...	...	3,986	193	293	500	...	...	5,295	5,207	64	15,538
	72	Satkhira	661	...	...	...	...	...	...	...	...	...	...	485	422	34	...	...	...	1,660	5,139	48	7,788
	73	Debhatta	89	...	...	...	...	...	...	...	...	...	...	24	...	...	39	...	...	...	1,834	9	1,906
		Total	7,148	...	...	...	...	...	...	...	...	...	...	4,495	615	327	539	...	...	6,955	12,180	121	25,232
		Divisional Total	3,76,505	...	...	...	...	...	...	...	...	...	...	3,93,752	67,378	24,342	14,561	88,322	37,959	2,72,420	1,13,789	6,694	10,19,167
PATNA DIVISION.																							
Patna	74	Patna	22,671	...	...	...	...	...	...	...	...	...	...	87,256	12,824	5,843	11,774	...	...	20,865	...	245	1,38,807
	75	Barh	4,579	...	...	...	...	...	...	...	...	...	...	...	944	259	...	...	...	1,208	7,149	81	9,641
	76	Bihar	4,531	...	...	...	...	...	...	...	...	...	...	271	1,661	924	...	...	...	6,631	15,879	215	25,581
	77	Dinapore	8,441	...	...	...	...	...	...	...	...	...	...	10,699	4,234	241	...	...	...	3,224	...	70	18,468
	78	Khagole	...	...	...	...	...	...	...	...	...	...	...	411	...	...	...	...	...	...	...	5	416
		Total	40,222	...	...	...	...	...	...	...	...	...	...	98,637	19,663	7,267	11,774	...	...	31,928	23,028	616	1,92,913
Gaya	79	Gaya	23,331	...	...	...	...	...	...	...	...	...	...	53,053	8,502	1,612	...	...	...	24,700	...	595	88,462
	80	Tikari	2,522	...	...	...	...	...	...	...	...	...	...	5,294	421	139	...	...	...	...	...	114	5,968
	81	Daudnagar	2,733	...	...	...	...	...	...	...	...	...	...	215	327	217	965	...	...	...	2,531	45	4,300
		Total	28,586	...	...	...	...	...	...	...	...	...	...	58,562	9,250	1,968	965	...	...	24,700	2,531	754	98,739
Shahabad	82	Arrah	3,530	...	...	...	...	...	...	...	...	...	...	2,666	4,601	576	...	11,249	...	1,847	14,555	49	35,543
	83	Jagdishpur	2,522	...	...	...	...	...	...	...	...	...	...	...	1,137	37	...	...	...	...	3,333	5	5,012
	84	Buxar	2,556	...	...	...	...	...	...	...	...	...	...	14	407	186	...	...	...	1,655	5,745	52	8,059
	85	Dumraon	1,118	...	...	...	...	...	...	...	...	...	...	75	744	282	...	...	...	...	6,858	14	7,973
	86	Bhabua	699	...	...	...	...	...	...	...	...	...	...	167	120	193	...	...	...	...	2,137	3	2,620
	87	Sasaram	2,128	...	...	...	...	...	...	...	...	...	...	776	501	167	...	...	...	...	6,626	89	8,159
		Total	12,553	...	...	...	...	...	...	...	...	...	...	3,698	7,510	1,441	...	11,249	...	3,502	39,754	212	67,366
		Divisional Total	81,361	...	...	...	...	...	...	...	...	...	...	1,60,897	36,423	10,676	12,739	11,249	...	60,130	65,313	1,582	3,59,009
TIRHUT DIVISION.																							
Saran	88	Chapra	(*a*) 6,436	...	...	...	...	...	...	...	...	...	...	27,584	3,763	770	1,742	...	...	4,008	...	552	38,419
	99	Revelganj	(*b*) 1,719	...	...	...	...	...	...	...	...	...	...	3,018	775	48	2,957	...	...	...	6,544	12	6,810
	90	Siwan	4,140	...	...	...	...	...	...	...	...	...	...	...	795	252	...	...	...	2,796	...	45	10,432
		Total	12,295	...	...	...	...	...	...	...	...	...	...	30,602	5,333	1,070	4,699	...	...	6,804	6,544	609	55,661
Champaran	91	Motihari	5,281	...	...	...	...	...	...	...	...	...	...	9,411	836	185	...	...	...	891	...	5	10,823
	92	Bettiah	2,766	...	...	...	...	...	...	...	...	...	...	5,182	1,369	285	...	...	...	1,257	12,258	219	20,610
		Total	8,047	...	...	...	...	...	...	...	...	...	...	14,593	2,205	470	...	...	...	1,688	12,258	224	31,433

Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	[26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	3	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
473	240	21	...	...	...	734	598	2,244	37	...	...	70	...
447	98	61	...	...	...	606	97	1,324	...	5,024	25	...	...
220	20	11	...	...	...	251	172	115	...	...	4	30	...
376	...	7	...	...	...	383	289	...	...	...	...	...	...
158	...	4	...	...	...	162	3	159	2	...	...	35	...
114	...	1	...	...	...	115	3	81	12	...	...	15	...
510	...	...	...	...	...	510	...	79	...	...	5	10	...
183	...	...	...	...	...	183	...	114	...	...	...	200	...
142	...	...	...	...	...	142	10	29	...	...	...	15	...
2,623	352	105	...	...	...	3,086	1,172	4,145	51	5,024	34	375	...
497	349	45	...	...	...	891	656	153	...	...	...	228	...
668	...	5	...	...	...	673	91	200	...	...	...	480	...
926	...	10	...	...	...	936	...	...	...	...	...	25	...
380	...	11	...	...	...	391	55	...	...	...	...	...	...
206	...	6	...	...	...	212	86	13	5	...	...	...	...
2,677	349	77	...	...	...	3,103	888	366	5	...	...	733	..
591	104	5	...	...	...	700	144	96	...	...	...	25	...
263	20	14	...	...	...	297	303	...	...	...	...	27	...
152	...	5	...	...	...	157	...	231	...	...	...	...	...
1,006	124	24	...	...	...	1,154	447	327	...	...	...	52	...
468	58	26	...	...	...	552	826	93	...	...	84	27	...
130	...	20	...	...	1	151	157	...	...	...	...	...	...
80	...	5	...	...	...	85	...	1	...	...	...	...	...
678	58	51	...	...	1	788	983	94	...	...	84	27	...
13,963	3,599	792	21,952	...	1	40,307	10,764	5,805	15,300	5,024	124	4,590	125
618	837	123	...	...	1,623	3,201	982	467	...	...	580	1,522	...
472	...	16	...	...	...	488	...	...	...	...	...	...	...
733	...	61	...	...	...	794	75	11	56	...	...	375	...
78	...	11	...	...	...	89	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,901	837	211	...	...	1,623	4,572	1,057	478	56	...	580	1,897	...
1,448	650	99	...	...	...	2,197	2,677	37	...	...	3,293	7,865	...
286	...	7	...	...	...	293	125	2	...	...	...	3	...
472	...	9	...	...	11	492	...	351	...	...	...	...	...
2,206	650	115	...	...	11	2,982	2,802	390	...	...	3,293	7,868	...
230	186	69	...	...	...	485	195	45	9	...	...	4,008	...
135	...	17	...	...	...	152	...	...	...	...	...	...	...
156	8	5	...	...	...	169	43	...	...	...	...	38	...
207	...	11	...	...	...	218	...	...	37	...	...	...	...
410	...	13	...	...	...	423	54	50	66	...	34	53	...
823	...	11	...	...	...	834	444	...	246	...	...	5,213	...
1,961	194	126	...	...	...	2,281	736	95	358	...	34	9,312	...
6,068	1,681	452	...	...	6 34	9,835	4,595	963	414	...	3,907	19,077	...
363	712	92	...	...	...	1,167	813	131	305	378	...	2,275	...
60	...	17	...	...	...	77	103	4	...	...	...	...	...
116	...	30	...	...	...	146	223	...	32	...	...	595	...
539	712	139	...	...	...	1,390	1,139	135	337	378	...	2,870	...
149	...	27	...	...	...	176	209	68	15	953	...	4,010	...
762	...	27	...	...	...	789	...	...	143	...	...	491	...
911	...	54	...	...	...	965	209	68	158	953	...	4,501	...

Revenue derived from Municipal Property and powers apart from taxation—*concld.*									Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest on investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghâts and burial-grounds.	Sale of night soil, &c.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	124	658	...	...	...	...	3,731	200	...	150	...	...	720	...	...	3,082	4,152
101	...	95	466	...	...	...	...	7,131	...	...	...	...	...	...	...	25	22	47
...	...	21	47	...	...	...	...	389	3,000	...	50	...	...	120	...	...	801	3,971
173	...	15	44	...	...	...	...	523	350	...	...	...	...	920	...	...	274	1,194
...	...	13	33	...	...	...	...	255	...	...	183	...	...	120	...	...	351	654
...	...	...	112	...	...	...	...	211	...	...	...	...	...	120	...	...	...	120
...	...	...	4	...	...	...	...	98	...	...	40	...	...	120	...	...	617	1,127
...	...	...	36	...	...	...	...	350	...	...	...	...	...	120	...	...	119	239
...	...	...	8	...	...	...	...	62	...	...	...	...	...	120	...	...	15	135
273	...	268	1,408	...	...	...	...	12,750	3,550	...	423	...	...	2,360	...	25	5,281	11,639
703	...	...	491	...	...	2,799	...	5,030	25,000	...	1,700	...	...	3,500	...	...	8,139	38,339
197	...	...	102	...	...	183	...	1,353	2,000	...	30	...	...	180	3,600	386	1,772	7,968
245	...	...	143	...	...	...	...	413	1,000	...	160	...	...	360	425	...	13,206	15,151
1,241	...	...	74	...	...	56	...	1,426	...	...	350	...	...	1,500	...	...	1,445	3,295
...	...	...	76	...	...	...	...	175	...	...	...	...	...	...	...	...	...	...
2,386	...	...	886	...	...	3,038	...	8,297	29,000	...	2,240	...	...	5,540	4,025	386	24,562	64,753
219	...	...	642	...	...	63	...	1,189	...	...	2,163	...	...	1,800	...	...	488	4,451
17	...	...	104	...	...	...	...	451	...	...	96	...	...	100	...	...	17	213
...	...	...	8	...	...	...	...	239	...	...	...	...	...	300	...	...	13	313
236	...	...	754	...	...	63	...	1,879	...	...	2,259	...	...	2,200	...	...	518	4,977
...	...	...	130	...	...	178	...	1,338	7,737	...	395	200	...	1,884	600	...	524	11,340
...	...	...	31	...	...	63	...	251	1,000	...	115	...	...	400	...	...	776	2,291
...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
...	...	...	161	...	...	241	...	1,590	8,737	...	510	200	...	2,284	600	...	1,300	13,631
8,444	...	1,200	8,499	1,857	...	3 339	...	65,091	45,287	...	6,516	2,200	...	15,359	23,928	411	33,627	1,27,328
...	...	...	2,560	...	...	...	...	6,111	73,655	...	11,600	854	...	7,000	50,575	...	2,867	1,46,551
...	...	...	215	...	...	...	...	215	...	...	325	...	...	1,500	...	...	288	2,113
...	...	...	120	...	...	...	...	637	1,200	...	45	1,000	...	2,500	1,000	...	966	6,711
...	...	...	264	...	...	...	...	264	...	...	60	...	...	1,000	...	...	2,742	3,302
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,243	...	...	3,243
...	...	...	3,159	...	...	...	...	7,227	74,855	...	12,030	1,854	...	12,000	54,818	...	6,863	1,62,420
...	...	268	2,512	...	...	209	...	16,261	...	...	400	3,000	...	8,383	485	...	1,114	13,382
...	...	...	95	...	...	...	...	225	400	...	...	...	...	...	...	...	...	400
...	...	...	62	...	...	...	...	413	...	...	...	...	...	500	...	...	1	501
...	...	268	2,669	...	...	209	...	17,499	400	...	400	3,000	...	8,883	485	...	1,115	14,283
...	...	...	236	...	...	...	...	4,493	25,000	...	...	...	...	...	7,644	...	...	32,644
...	...	...	14	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...
...	...	...	84	...	...	...	...	165	...	...	2,350	...	...	500	200	...	181	3,231
...	...	...	52	...	...	...	...	89	...	...	...	...	...	...	200	...	...	200
...	...	...	18	...	...	...	...	275	...	...	50	...	...	810	...	...	526	1,386
...	...	...	20	...	...	...	...	5,923	274	...	50	...	...	1,380	...	...	1,657	3,361
...	...	...	424	...	...	...	...	10,959	25,274	...	2,450	...	...	2,690	8,044	...	2,364	40,822
...	...	268	6,252	...	...	209	...	35,685	1,00,529	...	14,880	4,854	...	23,573	63,347	...	10,342	2,17,525
...	...	...	1,227	4,050	87	587	...	9,353	307	...	253	...	150	7,350	...	...	1,063	9,123
...	...	...	22	...	...	...	...	129	...	...	...	...	...	...	...	...	180	180
...	...	...	213	...	...	...	...	1,063	...	...	50	...	...	600	...	...	10,859	11,609
...	...	...	1,462	4,050	87	587	...	11,045	307	...	303	...	150	7,950	...	...	12,102	20,512
...	...	...	120	...	...	35	...	5,410	...	...	2,225	...	...	3,000	...	...	2,560	7,785
...	...	...	221	...	...	...	...	855	...	...	75	...	...	1,200	...	...	2,984	4,259
...	...	...	341	...	...	35	...	6,265	...	...	2,300	...	...	4,200	...	...	5,544	12,044

in Bengal during the year ending 31st March 1909—contd.

Miscellaneous.				Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of the year, excluding opening balance.	Sale proceeds of Government securities, and withdrawals from Savings Bank.	Loans. From Government.	Loans. Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	96	96	*48,176*	...	...	...	...	...	4,715	85	4,800	52,976	55,841	1 9 8	1 15 4	
3	1,567	1,570	*48,514*	...	...	...	...	...	3,828	323	4,151	52,665	62,062	1 7 3	1 12 10	
169	140	309	*17,029*	...	...	...	...	...	1,560	69	1,629	18,658	20,372	1 6 11	2 0 3	
1	675	676	*16,519*	...	...	...	...	...	1,690	361	2,051	18,570	22,112	1 4 2	1 8 3	
...	230	230	*13,683*	...	...	...	...	...	1,188	468	1,656	15,339	17,104	2 5 2	2 9 1	
13	449	462	*6,151*	...	...	...	...	...	135	50	185	6,316	7,273	1 2 2	1 3 3	
...	36	36	*4,754*	...	...	...	...	...	1,645	...	1,645	6,399	7,311	0 8 3	0 13 2	
...	1,338	1,338	*5,509*	...	...	...	...	...	...	...	...	5,509	6,809	1 1 4	1 12 2	
...	91	91	*4,287*	...	...	...	...	...	383	...	383	4,670	5,400	0 11 3	0 12 6	
186	4,622	4,808	*1,64,602*	...	...	...	...	...	15,141	1,356	16,500	1,81,102	2,04,284	1 6 3	1 11 8	
560	432	992	*1,05,898*	...	...	...	...	...	4,590	1,187	5,777	1,11,675	1,16,000	2 7 8	4 5 5	
...	479	479	*29,715*	...	...	...	...	56	4,145	...	4,195	33,910	35,230	1 4 4	1 15 4	
...	125	125	*36,218*	...	...	...	...	...	200	202	402	36,620	46,002	1 7 5	2 11 3	
...	57	57	*16,279*	...	...	...	...	...	2,556	738	3,294	19,573	20,372	1 0 3	1 0 9	
...	263	263	*9,135*	...	...	...	...	...	...	56	56	9,191	10,177	0 11 3	0 12 2	
560	1,356	1,916	*1,97,245*	...	...	...	...	50	11,491	2,183	13,724	2,10,969	2,27,781	1 9 1	2 9 9	
107	790	897	*26,173*	...	...	...	...	...	...	...	...	26,173	28,497	2 5 7	3 3 11	
9	153	162	*7,379*	...	...	...	...	...	...	563	563	7,942	10,437	0 10 6	0 12 5	
...	69	69	*3,032*	...	...	...	...	...	395	...	395	3,427	4,684	0 8 7	0 11 7	
116	1,012	1,128	*36,584*	...	...	...	...	...	395	563	958	37,542	43,618	1 4 2	1 10 10	
...	478	478	*29,246*	...	...	...	...	65	2,308	1,522	3,895	33,141	39,539	1 7 8	2 12 7	
...	149	149	*10,630*	...	...	...	...	...	15	1,892	1,907	12,537	13,198	0 12 0	1 0 4	
32	9	41	*2,033*	...	...	...	...	...	...	29	29	2,062	2,151	0 5 7	0 6 0	
32	636	668	*41,909*	...	...	...	...	65	2,323	3,443	5,831	47,740	54,888	0 15 4	1 9 4	
7,783	19,712	27,495	*12,79,388*	56,000	...	...	...	215	56,009	69,687	1,81,911	14,61,299	18,37,204	1 10 8	2 15 6	
558	1,758	2,316	*2,96,986*	2,965	...	...	...	...	22,383	17,818	40,201	3,37,187	3,59,858	0 14 5	1 14 11	
2	40	42	*12,499*	...	...	...	...	...	1,345	94	1,439	13,938	18,517	0 12 8	1 0 5	
2	563	565	*34,288*	...	...	...	...	...	3,550	1,377	4,927	39,215	43,746	0 11 11	1 0 0	
...	202	202	*22,825*	...					4,708	7,174	11,882	34,707	43,148	0 12 11	0 15 11	
...	7	7	*3,666*	...	...	...	...	...	...	300	300	3,966	3,966	0 0 10	0 7 9	
562	2,570	3,132	*3,70,264*	2,965	...	...	...	...	31,986	26,763	58,749	4,29,013	4,69,255	0 13 4	1 9 8	
162	2,202	2,364	*1,23,266*	...	...	...	...	...	21,657	25,445	47,102	1,70,368	1,93,699	1 3 10	1 11 8	
...	253	253	*7,139*	...	...	...	...	...	640	...	640	7,779	10,301	0 14 10	1 1 8	
...	105	105	*5,811*	...	...	...	...	...	93	...	93	5,904	8,637	0 7 0	0 9 6	
162	2,560	2,722	*1,36,216*	...	...	...	...	...	22,390	25,445	47,835	1,84,051	2,12,637	1 2 1	1 8 11	
80	3,581	3,661	*76,826*	...	...	...	...	...	1,650	3,595	5,245	82,071	85,601	0 12 3	1 10 7	
...	109	109	*5,287*	...	...	...	...	...	1,144	...	1,144	6,431	8,953	0 7 1	0 7 4	
...	245	245	*11,869*	...	...	...	...	...	1,310	...	1,310	13,179	15,735	0 9 2	0 13 8	
2	271	273	*8,753*	...	...	...	...	...	730	...	730	9,483	10,601	0 7 1	0 7 9	
...	98	98	*4,802*	...	...	...	...	...	535	115	650	5,452	6,151	0 7 5	0 13 7	
168	342	510	*18,787*	...	...	...	...	...	3,304	4,082	7,386	26,173	28,301	0 5 6	0 12 9	
250	4,646	4,896	*1,26,324*	...	...	...	...	...	8,673	7,792	16,465	1,42,789	1,55,342	0 9 0	1 1 0	
974	9,776	10,750	*6,32,804*	...	...	...	...	...	63,049	60,000	1,23,049	7,55,853	8,37,214	0 13 2	1 7 2	
25	407	432	*58,994*	...	...	...	...	...	840	75	915	59,909	66,345	0 13 4	1 4 6	(*a*) and (*b*) The difference between these figures and those shown in column 60 of Form III of 1907-08 is due to the fact that the figures shown in Form III for 1907-08 are reported to be inaccurate. The figures now furnished are correct.
...	51	51	*7,247*	...	...	...	...	...	2	...	2	7,249	8,968	0 11 1	0 11 10	
...	460	460	*23,610*	...	...	...	...	...	381	323	704	24,314	28,454	0 10 7	1 7 11	
25	918	943	*89,851*	...	...	...	...	...	1,223	398	1,621	91,472	1,03,767	0 12 6	1 4 1	
66	592	658	*24,857*	...	...	...	...	...	5,239	3,283	8,522	33,379	38,660	0 12 7	1 12 11	
...	410	410	*26,923*	...	...	...	...	...	1,367	2	1,369	28,292	31,058	0 13 4	1 1 5	
66	1,002	1,068	*51,780*	...	...	...	...	...	6,606	3,285	9,891	61,671	69,718	0 13 1	1 5 6	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	MUNICIPAL RATES AND TAXES.																		
				(i)—Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9.	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur	8,288	...	...	...	...	...	...	...	...	...	...	31,314	4,391	291	16,000	...	...	17,530	...	127	69,653
	94	Hajipur	7,460	...	...	...	...	...	...	...	...	...	...	8,590	742	152	...	...	...	...	...	176	9,960
	95	Lalganj	2,483	...	...	...	...	...	...	...	...	...	...	4,947	349	86	...	...	...	...	...	80	5,462
	96	Sitamarhi	819	...	...	...	...	...	...	...	...	...	...	552	717	253	...	...	...	2,140	6,544	96	10,672
		Total	19,050	...	...	...	...	...	...	...	...	...	...	45,703	6,199	782	16,000	...	...	19,670	6,544	479	95,747
Darbhanga	97	Darbhanga	4,844	...	...	...	...	...	...	...	...	...	...	11,032	6,230	1,191	...	...	...	8,468	21,725	85	48,731
	98	Madhubani	3,426	...	...	...	...	...	...	...	...	...	...	508	877	302	...	...	...	...	6,217	19	7,923
	99	Roserha	1,878	...	...	...	...	...	...	...	...	...	...	52	1,141	122	...	...	...	...	3,150	4	4,469
	100	Samastipur	4,480	...	...	...	...	...	...	...	...	...	...	623	690	346	...	...	...	...	6,371	51	8,081
		Total	14,628	...	...	...	...	...	...	...	...	...	...	12,215	8,938	1,961	...	...	...	8,468	37,463	159	69,204
		Divisional Total.	54,020	...	...	...	...	...	...	...	...	...	...	1,03,113	22,675	4,283	20,699	...	...	36,630	63,179	1,471	2,52,050
BHAGALPUR DIVISION.																							
Monghyr	101	Monghyr	2,939	...	...	...	...	...	...	...	...	...	...	20,861	3,709	1,152	11,583	...	...	8,668	...	94	46,067
	102	Jamalpur	(*a*)4,357	...	...	...	...	...	...	...	...	...	...	16,918	1,072	240	...	...	...	7,521	...	39	25,790
		Total	7,296	...	...	...	...	...	...	...	...	...	...	37,779	4,781	1,392	11,583	...	...	16,189	...	133	71,857
Bhagalpur	103	Bhagalpur	1,59,531	...	...	...	...	...	...	...	...	...	...	41,810	11,104	1,024	10,927	27,372	...	14,770	...	386	1,07,393
	104	Colgong	897	...	...	...	...	...	...	...	...	...	...	229	469	98	...	...	...	...	3,011	18	3,825
		Total	1,60,428	...	...	...	...	...	...	...	...	...	...	42,039	11,573	1,122	10,927	27,372	...	14,770	3,011	404	1,11,218
Purnea	105	Purnea	6,032	...	...	...	...	...	...	...	...	...	...	14,457	2,961	156	...	...	...	5,062	...	95	22,731
	106	Kishanganj	12,119	...	...	...	...	...	...	...	...	...	...	481	5,650	330	...	...	...	1,497	4,459	94	13,011
	107	Katihar	13,171	...	...	...	...	...	...	...	...	...	...	4,313	1,543	506	...	...	...	...	...	49	6,411
		Total	31,322	...	...	...	...	...	...	...	...	...	...	19,251	10,154	1,492	...	...	...	6,559	4,459	238	42,153
Darjeeling	108	Darjeeling	60,002	...	...	...	...	...	...	...	...	...	...	59,373	1,747	994	...	24,712	58,452	24,267	...	41	1,69,586
	109	Kurseong	2,056	...	...	...	...	...	...	...	...	...	...	11,123	...	95	...	5,560	...	3,739	...	...	20,517
		Total	62,058	...	...	...	...	...	...	...	...	...	...	70,496	1,747	1,089	...	30,272	58,452	28,006	...	41	1,90,103
Sonthal Parganas.	110	Deoghar	4,280	...	...	...	...	...	...	...	...	...	...	3,596	538	189	...	...	...	3,856	4,732	93	13,004
	111	Sahibganj	1,970	...	...	...	...	...	...	...	...	...	...	11,921	1,419	514	...	...	...	4,779	...	8	18,641
	112	Dumka	3,969	...	...	...	...	...	...	...	...	...	...	3,970	1,238	...	...	...	...	1,401	...	...	6,609
		Total	10,219	...	...	...	...	...	...	...	...	...	...	19,487	3,195	703	...	...	...	10,036	4,732	101	38,254
		Divisional Total.	2,71,323	...	...	...	...	...	...	...	...	...	...	1,89,052	31,450	5,798	22,510	57,644	58,452	75,560	12,202	917	4,53,585
ORISSA DIVISION.																							
Cuttack	113	Cuttack	(*a*)4,757	...	...	...	...	...	...	...	...	...	...	21,644	3,010	706	8,935	...	...	15,650	...	98	50,043
	114	Jajpur	5,008	...	...	...	...	...	...	...	...	...	...	200	275	35	...	...	...	857	4,085	93	5,545
	115	Kendrapara	1,502	...	...	...	...	...	...	...	...	...	...	289	544	167	373	...	...	877	6,719	38	9,007
		Total	11,267	...	...	...	...	...	...	...	...	...	...	22,133	3,829	908	9,308	...	...	17,384	10,804	229	64,595
Balasore	116	Balasore	(*a*)238	...	...	...	...	...	...	...	...	...	...	1,240	1,088	100	...	...	...	1,788	7,527	8	11,751
Puri	117	Puri	1,31,893	...	...	...	...	...	...	...	...	...	...	23,064	2,589	173	...	...	...	14,414	...	286	40,526
Sambalpur	118	Sambalpur	5,443	17,759	338	2,022	1,701	846	262	4,143	1,281	...	28,352	...	372	18	1,859	...	...	3,052	...	3	33,656
		Divisional Total.	1,48,841	17,759	338	2,022	1,701	846	262	4,143	1,281	...	28,352	46,437	7,878	1,199	11,167	...	...	36,638	18,331	526	1 50,528
CHOTA NAGPUR DIVISION.																							
Hazaribagh	119	Hazaribagh	3,782	...	...	...	...	...	...	...	...	...	...	531	1,641	144	...	...	...	5,044	5,019	35	12,414
	120	Chatra	(*a*)4,175	...	...	...	...	...	...	...	...	...	...	131	821	70	...	...	...	...	3,712	8	4,742
	121	Giridih	1,221	...	...	...	...	...	...	...	...	...	...	569	710	18	...	...	...	...	4,574	35	5,906
		Total	9,178	...	...	...	...	...	...	...	...	...	...	1,231	3,172	232	...	...	...	5,044	13,305	78	23,062

(ii)—Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation.						
		From other sources (to be specified in detail in as many columns as may be necessary).											
From pounds.	From hackney carriages.	Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* (rest-houses), dák bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
274	278	108	...	...	...	660	856	182	...	...	471	624	196
285	27	62	...	...	...	374	331	113	...	...	...	428	...
94	...	43	...	...	...	137	18	...	4	...	...	200	...
149	...	41	...	...	...	190	...	...	...	...	...	523	...
802	305	254	...	...	...	1,361	1,255	295	4	...	471	1,775	196
566	151	58	...	...	...	775	159	49	15	...	...	2,344	...
166	...	46	...	...	...	212	130	...	32	...	...	4,210	...
57	...	17	...	...	...	74	26	...	12	...	...	159	...
173	...	22	...	...	...	195	1	13	...	288	29	542	...
962	151	143	...	...	...	1,256	316	62	59	288	29	7,255	...
3,214	1,168	590	...	...	...	4,972	2,919	560	558	1,619	500	16,401	196
1,234	442	58	...	...	...	1,734	125	593	125	...	383	1,615	...
851	5	26	...	...	...	882	...	92	...	...	...	70	...
2,085	447	84	...	...	...	2,616	125	685	125	...	383	1,685	...
1,197	398	19	...	...	971	2,585	560	853	120	...	2,344	401	...
496	...	6	...	...	...	502	55	18	38	...	...	...	...
1,693	398	25	...	...	971	3,087	615	871	158	...	2,344	401	...
1,496	...	13	...	...	...	1,509	...	...	4	...	110	635	...
1,660	...	6	...	...	31	1,697	...	...	...	...	...	122	...
1,047	...	22	78	...	6	1,153	...	...	...	...	337	36	...
4,203	...	41	78	...	37	4,359	...	...	4	...	447	793	...
59	(*a*)11	8	...	...	...	78	44,077	878	114	...	927	8,560	...
16	...	...	...	...	...	16	...	...	526	...	96	25	...
75	11	8	...	...	...	94	44,077	878	640	...	1,023	8,585	...
198	82	33	...	...	...	313	...	...	...	...	...	...	...
410	...	9	...	...	...	419	226	...	...	...	...	1,604	...
458	...	...	...	...	...	458	...	17	...	...	...	...	...
1,066	82	42	...	...	...	1,190	226	17	...	...	...	1,604	...
9,122	938	200	78	...	1,008	11,346	45,043	2,451	927	...	4,197	13,068	...
884	272	49	...	...	...	1,205	656	134	118	50	...	913	...
461	...	1	...	...	...	462	...	15	16	...	...	79	...
218	...	8	...	...	...	226	164	183	...	...	...	251	...
1,563	272	58	...	...	...	1,893	820	332	134	50	...	1,243	...
692	40	...	...	...	...	732	94	32	100	...	1,716	299	...
11	210	...	...	...	...	221	2,961	19	...	...	259	2,903	...
943	59	...	...	...	115	1,117	825	289	52	119	...	775	...
3,209	581	58	...	...	115	3,963	4,700	672	286	169	1,975	5,220	...
471	...	6	...	...	...	477	1,623	16	13	...	..	1,367	...
340	...	6	...	...	...	346	110	...	27	...	...	832	...
360	...	...	...	...	...	360	...	...	12	...	...	605	...
1,171	...	12	...	...	...	1,183	1,733	16	52	...	...	2,804	...

Revenue derived from Municipal Property and powers apart from taxation—*concluded.*									Grants and Contributions (for general and special purposes).									
Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From local funds.			From other sources.			Total.
From burning-ghats and burial-grounds.	Sale of night-soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,754	...	794	244	...	1,103	...	7,224	2,500	...	175	...	...	4,000	...	...	375	7,050
...	...	24	288	...	...	...	..	1,234	...	1,000	431	...	...	720	...	...	386	2,537
...	...	...	44	...	...	...	...	266	500	...	...	...	...	...	...	...	...	500
...	...	...	200	...	...	70	...	792	...	...	1,150	...	...	1,320	...	...	5,395	8,365
...	2,754	24	1,326	244	...	1,173	...	9,517	3,000	1,000	1,756	...	...	6,040	...	...	6,656	18,452
...	...	...	132	...	...	...	...	2,699	3,111	...	150	271	...	4,000	50	...	609	8,191
...	...	...	76	...	...	70	...	4,518	700	...	750	...	400	1,673	...	...	858	4,381
...	...	...	51	...	...	...	...	256	800	...	...	240	96	420	...	...	780	2,336
...	...	...	122	...	...	...	...	987	500	40	1,050	...	240	1,350	...	846	1,166	5,192
...	...	...	381	...	...	70	...	8,460	5,111	40	1,950	511	736	7,443	50	846	3,413	20,100
...	2,754	24	3,510	4,294	87	1,865	...	35,287	8,418	1,040	6,309	511	886	25,633	50	846	27,715	71,408
...	...	...	930	...	...	2,496	...	6,267	78,695	...	3,515	366	...	3,250	...	...	1,564	87,390
...	...	...	240	...	...	...	...	402	1,000	...	...	...	...	...	...	...	...	1,000
...	...	...	1,170	...	...	2,496	...	6,669	79,695	...	3,515	366	...	3,250	...	...	1,564	88,390
...	...	7,353	2,054	...	...	96	...	13,801	5,000	...	156	5,000	...	750	99	...	989	11,994
...	...	...	128	...	...	...	...	219	...	...	...	...	...	550	...	...	246	796
...	...	7,353	2,182	...	...	96	...	14,020	5,000	...	156	5,000	...	1,300	99	...	1,235	12,790
...	...	...	246	...	...	...	...	995	1,100	...	250	...	...	2,500	...	...	967	4,817
...	...	...	133	...	...	...	...	255	...	...	240	...	...	240	...	...	4,270	4,750
...	...	...	59	...	...	...	...	432	...	...	300	108	...	800	...	...	...	1,208
...	...	...	438	...	...	...	...	1,682	1,100	...	790	108	...	3,540	...	...	5,237	10,775
...	...	...	872	...	...	153	...	55,581	50,922	...	4,296	340	...	1,000	100	...	8,558	65,216
...	...	...	52	...	...	...	...	699	...	...	...	...	...	4,392	...	...	1,276	5,668
...	...	...	924	...	...	153	...	56,280	50,922	...	4,296	340	...	5,392	100	...	9,834	70,884
...	...	...	164	...	...	105	...	269	...	...	...	100	...	96	240	...	1,741	2,177
...	...	...	317	...	...	...	...	2,147	...	...	...	...	...	...	...	...	388	388
...	...	...	177	...	...	307	...	501	...	...	1,150	...	...	...	205	...	785	2,140
...	...	...	658	...	...	412	...	2,917	...	...	1,150	100	...	96	445	...	2,914	4,705
...	...	7,353	5,372	...	...	3,157	...	81,568	1,36,717	...	9,907	5,914	...	13,578	644	...	20,784	1,87,544
...	...	...	462	...	...	...	...	2,333	2,200	...	500	...	...	...	...	...	253	2,953
...	...	...	37	...	...	...	...	147	...	...	255	300	...	480	...	...	163	1,198
...	...	15	30	...	...	...	...	643	...	...	350	...	...	260	...	...	211	821
...	...	15	529	...	...	...	...	3,123	2,200	...	1,105	300	...	740	...	...	627	4,972
...	...	...	220	...	...	74	...	2,535	...	...	615	...	...	3,919	..	...	282	4,816
...	...	156	818	...	...	...	...	7,116	1,05,000	...	287	3,822	...	4,500	...	...	11,862	1,25,471
...	...	60	1,336	...	...	...	...	3,456	...	...	...	130	...	...	...	...	512	642
...	...	231	2,903	...	...	74	...	16,230	1,07,200	...	2,007	4,252	...	9,159	...	...	13,283	1,35,901
...	...	215	12	...	...	619	...	3,865	...	...	180	...	...	2,428	...	...	758	3,366
...	...	...	18	...	...	...	...	987	...	...	...	...	...	1,100	...	...	90	1,190
...	...	...	43	...	...	...	...	660	...	...	...	...	...	...	...	...	...	...
...	...	215	73	...	...	619	...	5,513	...	...	180	...	...	3,528	...	...	848	4,556

in Bengal during the year ending 31st March 1909—contd.

MISCELLANEOUS.				EXTRAORDINARY AND DEBT.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of the year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans.		Realisations of sinking fund for repayment of loans.	Advances.		Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	REMARKS.
					From Government.	Raised in the open market.		Permanent.	Other.							
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	1,525	1,525	*86,112*	...	...	...	...	50	2,001	2,805	4,856	90,968	99,256	1 8 5	1 14 2	
...	382	382	*14,487*	...	...	...	...	...	786	12	798	15,285	22,745	0 7 5	0 10 9	
...	362	362	*6,727*	...	...	...	...	...	265	122	387	7,114	9,597	0 7 1	0 9 4	
...	181	181	*20,201*	...	...	...	...	608	2,690	158	3,456	23,657	24,476	1 1 10	2 1 10	
...	2,450	2,450	*1,27,527*	...	...	...	...	658	5,742	3,097	9,497	1,37,024	1,56,074	1 1 4	1 7 2	
32	280	312	*60,708*	...	...	...	...	...	9,951	5,447	15,398	76,106	80,950	0 11 9	0 14 7	
...	72	72	*17,106*	...	...	...	...	...	3,783	...	3,783	20,889	24,315	0 9 9	1 5 2	
...	103	103	*7,238*	...	...	...	...	...	869	78	947	8,185	10,063	0 6 11	0 11 3	
...	48	48	*14,503*	...	...	...	...	5	1,124	25	1,154	15,657	20,137	0 14 2	1 9 5	
32	503	535	*99,555*	...	...	...	...	5	15,727	5,550	21,282	1,20,837	1,35,465	0 11 2	1 0 2	
123	4,873	4,996	*3,68,713*	...	...	...	...	663	29,348	12,280	42,291	4,11,004	4,65,024	0 13 7	1 3 11	
536	592	1,128	*1,42,586*	...	...	...	...	...	7,714	648	8,362	1,50,948	1,58,887	0 14 8	2 13 6	
324	578	902	*28,976*	...	...	...	...	...	73	322	395	29,371	33,728	1 4 6	1 7 1	(a) Revised figures.
860	1,170	2,030	*1,71,562*	...	...	...	...	...	7,787	970	8,757	1,80,319	1,87,615	1 0 4	2 7 1	
227	3,759	3,986	*1,39,759*	...	22,000	...	...	...	11,932	16,818	50,750	1,90,509	3,50,040	1 6 8	1 13 6	
...	135	135	*5,477*	...	...	...	...	...	176	2	178	5,655	6,552	0 11 5	1 0 4	
227	3,894	4,121	*1,45,236*	...	22,000	...	...	...	12,108	16,820	50,928	1,96,164	3,56,592	1 5 11	1 12 7	
...	293	293	*30,345*	...	...	...	...	...	3,365	3,839	7,144	37,489	43,521	1 9 11	2 2 7	
...	56	56	*19,769*	...	...	...	...	...	4,326	334	4,660	24,429	36,548	1 11 0	2 9 0	
...	129	129	*9,333*	...	...	...	...	...	125	895	1,020	10,353	23,524	0 11 2	1 0 5	
...	478	478	*59,447*	...	...	...	...	...	7,756	5,068	12,824	72,271	1,03,593	1 5 11	1 14 11	
5,070	869	5,939	*2,96,400*	...	70,000	...	...	...	27,894	11,489	1,09,383	4,05,783	4,65,785	10 0 3	17 8 1	
70	181	251	*27,151*	...	...	...	...	...	2,675	...	2,675	29,826	31,882	4 9 5	6 1 2	(a) From Porters and Dandiwatlas.
5,140	1,050	6,190	*3,23,551*	...	70,000	...	...	...	30,569	11,489	1,12,058	4,35,609	4,97,667	8 14 2	15 1 11	
...	79	79	*15,842*	...	...	...	...	...	735	100	835	16,677	20,957	1 13 8	2 4 1	
24	21	45	*21,640*	...	...	...	...	...	4,776	249	5,025	26,665	28,635	2 5 9	2 11 10	
31	13	44	*9,752*	...	...	...	...	1,227	607	1,118	2,952	12,704	16,678	1 3 10	1 13 3	
55	113	168	*47,234*	...	...	...	...	1,227	6,118	1,467	8,812	56,046	66,265	1 14 3	2 5 4	
6,282	6,705	12,987	*7,47,030*	...	92,000	...	...	1,227	64,338	35,814	1,93,379	9,40,409	12,11,732	2 0 5	3 5 5	
68	234	302	*56,836*	...	...	...	...	...	3,493	3,819	7,312	64,148	68,905	1 1 2	1 3 6	
...	136	136	*7,488*	...	...	...	...	...	627	5	632	8,120	13,128	0 7 3	0 9 10	(a) Revised figures.
...	220	220	*10,917*	...	...	...	...	...	149	125	274	11,191	12,693	0 9 5	0 11 5	
68	590	658	*75,241*	...	...	...	...	...	4,269	3,949	8,218	83,459	94,726	0 13 1	1 0 3	
82	79	161	*19,995*	...	...	...	...	...	10,771	(a) 2,777	13,548	33,543	33,781	0 8 11	0 15 3	
60	290	350	*1,73,684*	...	...	...	...	...	4,602	281	4,883	1,78,567	3,10,460	1 5 0	5 10 0	(a) Revised figures.
18	334	352	*39,223*	...	...	...	...	...	2,492	32	2,524	41,747	47,190	2 6 5	2 12 9	
228	1,293	1,521	*3,08,143*	...	...	...	...	...	22,134	7,039	29,173	3,37,316	4,86,157	1 1 2	2 3 3	
...	538	538	*20,660*	...	...	...	4,823	...	2,000	378	7,201	27,861	31,643	0 12 6	1 4 11	
...	240	240	*7,505*	...	...	...	...	...	496	386	882	8,387	12,562	0 7 1	0 11 3	
188	165	303	*6,229*	...	...	...	...	30	225	...	255	7,484	8,705	0 10 0	0 12 3	(a) Revised figures.
188	943	1,081	*35,394*	...	...	...	4,823	30	2,721	764	8,338	43,732	52,910	0 10 3	0 15 9	

FORM No. II.—*Statement showing the Income of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Balance in hand at close of last year.	MUNICIPAL RATES AND TAXES.																		
				Octroi.										Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine-rates).	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, etc., in as many columns as may be necessary).		Total rates and taxes.
				(*a*) Class I. (Articles of food or drink for men and animals.)	(*b*) Class II. (Animals for slaughter.)	(*c*) Class III. (Fuel, lighting, and washing.)	(*d*) Class IV. (Building materials.)	(*e*) Class V. (Drugs, gums and spices.)	(*f*) Class VI. (Tobacco.)	(*g*) Class VII. (Cloth.)	(*h*) Class VIII. (Metals.)	(*i*) Composition for Octroi.	Total.								Tax on persons.	Miscellaneous receipts and penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	22(*a*)	23
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi	122	Ranchi ...	13,589	...	...	...	...	...	...	...	...	...	...	15,425	1,061	221	...	...	...	11,571	...	128	28,406
	123	Lohardaga ...	109	...	...	...	...	...	...	...	...	...	...	131	39	11	...	...	...	...	2,142	16	2,339
		Total ...	13,698	...	...	...	...	...	...	...	...	...	...	15,556	1,100	232	...	...	...	11,571	2,142	144	30,745
Palamau ...	124	Daltonganj ...	13,652	...	...	...	...	...	...	...	...	...	...	1,603	237	126	150	2,148	...	2,379	2,971	54	9,673
Manbhum	125	Purulia ...	(*a*)9,576	...	...	...	...	...	...	...	...	...	...	11,242	1,343	333	...	...	...	4,958	...	41	17,917
	126	Jhalda ...	1,732	...	...	...	...	...	...	...	...	...	...	63	...	112	...	...	...	...	2,170	23	2,368
	127	Raghunathpur	709	...	...	...	...	...	...	...	...	...	...	108	...	49	...	...	...	456	1,168	2	1,783
		Total ...	12,017	...	...	...	...	...	...	...	...	...	...	11,413	1,343	494	...	...	...	5,414	3,338	66	22,068
Singhbhum	128	Chaibassa ...	1,684	...	...	...	...	...	...	...	...	...	...	5,736	1,373	37	...	...	...	2,053	...	1	9,200
		Divisional Total.	50,129	...	...	...	...	..	...	...	...	...	...	35,544	7,225	1,121	150	2,148	...	26,461	21,756	343	94,748
		GRAND TOTAL	13,20,546	17,759	338	2,022	1,701	846	262	4,143	1,281	...	28,352	14,29,036	2,31,194	62,470	99,581	4,06,896	1,89,451	8,22,688	3,55,309	15,044	36,40,021
		GRAND TOTAL FOR 1907-08.	10,48,618	12,005	287	1,209	1,779	1,005	358	4,322	1,379	...	22,344	13,37,442	2,33,510	59,823	1,03,107	3,65,656	1,48,672	8,02,987	3,78,072	15,452	34,67,065

Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from taxation.						
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees.	Jute-warehouse fees.	Petroleum fees.	Fees on musical processions.	Total.	Rents of lands, houses, *serais* [rest-houses], dâk bungalows, etc.	Sale-proceeds of lands and produce of lands, etc.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.
24	25	26	26(*a*)	26(*b*)	26(*c*)	27	28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
647	80	37	...	...	...	764	625	... 7	...	...	16	8,630	...
276	...	4	...	...	...	280	295		108	...	...	400	...
923	80	41	...	...	...	1,044	920	7	108	...	16	9,030	...
451	...	26	...	...	...	477	...	10	16	...	...	9,500	...
789	65	4	...	...	...	858	1,680	...	...	...	29	4,081	...
350	...	...	...	...	...	350	200	...	...	...	...	120	...
440	...	...	...	...	...	440	289	...	1	...	...	280	...
1,579	65	4	...	...	...	1,648	2,169	...	1	...	29	4,481	...
311	...	15	...	...	...	27	314	...	96	...	172	...	...
4,435	145	99	...	...	...	4,679	5,136	33	273	...	217	25,815	...
48,333	10,786	2,520	29,274	...	2,772	93,685	84,376	19,961	20,293	22,388	12,576	1,08,805	321
49,465	10,845	2,616	27,088	1	2,025	92,040	93,392	12,891	27,113	24,779	10,761	1,11,350	125

20*a*

Revenue derived from Municipal Property and powers apart from taxation—*concld.*									Grants and Contributions (for general and special purposes)—									
Other fees (to be specified in detail in as many columns as may be necessary).			Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	From Government.			From Local Funds.			From other sources.			Total.
From burning-ghats and burial grounds.	Sale of night-soil, etc.	Other fees.		For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	
35	35(*a*)	35(*b*)	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	..	...	1,223	...	...	...	...	10,494	1,240	...	305	...	...	2,876	...	...	1,880	6,301
...	...	443	180	...	...	...	...	1,433	...	...	...	...	...	...	...	...	244	244
...	...	443	1,408	...	...	...	...	11,927	1,240	...	305	...	...	2,876	...	...	2,124	6,545
...	....	...	187	...	...	...	...	9,713	500	...	...	...	...	...	...	...	...	500
...	...	...	194	...	...	...	...	5,984	...	...	515	...	...	1,500	...	...	736	2,751
...	...	...	94	...	...	...	...	414	...	...	...	...	...	240	...	...	160	400
...	...	...	36	...	...	...	...	606	...	...	...	...	...	195	...	...	335	530
...	....	...	324	...	...	...	...	7,004	...	...	515	...	...	1,935	...	...	1,231	3,681
..	...	...	89	199	...	70	...	940	1,900	...	720	...	...	...	...	...	300	2,920
...	....	658	2,076	199	...	689	...	35,096	3,640	...	1,720	...	...	8,339	...	...	4,503	18,202
15,826	2,754	20,175	40,201	8,255	2,716	11,382	...	3,70,049	4,77,805	6,954	48,479	22,731	1,136	1,03,071	1,11,550	3,043	1,19,790	8,94,559
17,159	...	20,912	40,515	13,514	3,182	9,837	...	3,85,530	2,55,546	7,623	92,801	30,988	1,870	96,219	22,966	3,016	98,162	6,09,191

in Bengal during the year ending 31st March 1909—concld.

Miscellaneous.				Extraordinary and Debt.												
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of the year, excluding opening balance.	Sale-proceeds of Government securities and withdrawals from Savings Bank.	Loans— From Government.	Loans— Raised in the open market.	Realizations of Sinking Fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total receipts, excluding opening balance.	Total receipts, including opening balance	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Remarks.
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
...	352	352	*46,317*	...	...	...	...	50	5,353	3,915	9,318	55,635	69,224	1 3 1	1 15 0	
...	89	89	*4,385*	...	...	...	...	50	...	311	361	4,746	4,855	0 6 3	0 11 9	
...	441	441	*50,702*	...	...	...	...	100	5,353	4,226	9,679	60,381	74,079	1 0 7	1 11 1	
11	312	323	*20,686*	...	...	...	...	...	700	200	900	21,586	35,238	1 15 7	4 10 0	
101	128	229	*27,739*	...	...	...	...	...	4,716	1,685	5,801	33,540	43,116	1 0 6	1 9 8	(a) The balance shown at the end of the year 1907-08 was Rs. 11,575, which represented the Treasury balance and included Rs. 1,999 on account of cheques drawn but no cashed during that year. Deducting this amount, the actual balance at the end of that year was Rs. 9,576.
...	87	87	*3,619*	...	...	...	...	...	184	138	322	3,941	5,673	0 7 9	0 11 10	
...	64	64	*3,423*	...	...	...	...	...	265	...	265	3,688	4,397	0 6 10	0 13 1	
101	279	380	*34,781*	...	...	...	...	...	5,165	1,223	6,388	41,169	53,186	0 13 4	1 5 1	
...	320	320	*13,707*	...	...	...	...	...	2,140	677	2,817	16,524	18,108	1 1 0	1 9 4	
250	2,295	2,545	*1,55,270*	...	...	...	4,823	130	16,079	7,090	28,122	1,83,392	2,33,521	0 14 4	1 7 5	
19,125	62,119	81,244	*50,79,558*	56,355	1,57,000	...	77,823	2,740	3,87,915	2,91,196	9,73,029	60,52,587	79,73,183	1 8 7	2 2 3	
24,224	44,116	68,340	*46,22,166*	4,100	4,13,500	...	23,241	1,184	4,69,750	2,13,789	11,25,514	57,47,680	67,6,298	1 7 5	1 15 2	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

THE MUNICIPALITIES IN BENGAL

DURING

1909-10.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

Name of District.	Serial number of Municipality.	Name of Municipality.	General Administration and Collection Charge.								Public Safety.					Public Works.			
			General administration—Office establishment, inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books, and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	5,021	4,002	...	...	...	...	...	9,023	115	5,370	...	27	5,512	242	18,450	...	1,937
	2	Kalna	457	1,061	...	...	...	...	...	1,518	11	663	...	52	726	...	292	610	423
	3	Katwa	386	778	...	...	...	...	...	1,164	2	449	...	4	455	...	211	...	34
	4	Dainhat	349	335	...	...	...	...	...	684	...	194	...	...	194	...	21	...	272
	5	Raniganj	502	1,065	...	...	...	...	...	1,567	...	880	...	29	909	114	668	...	1,181
	6	Asansol	1,562	1,624	...	9	100	...	...	3,295	...	1,680	...	13	1,693	...	12	1,332	703
		Total	8,277	8,865	...	9	100	...	...	17,251	128	9,236	...	125	9,489	356	19,654	1,942	4,550
Birbhum	7	Suri	793	779	...	...	...	...	...	1,572	81	414	...	1	496	...	194	...	688
Bankura	8	Bankura	1,191	945	...	...	12	...	...	2,148	...	1,345	...	14	1,359	...	150	175	1,209
	9	Vishnupur	458	588	...	...	...	...	...	1,046	...	420	9	1	430	...	92	49	47
	10	Sonamukhi	401	461	...	...	...	...	...	862	2	489	...	...	491	636	...	24	...
		Total	2,050	1,994	...	...	12	...	...	4,056	2	2,254	9	15	2,280	636	242	248	1,256
Midnapore	11	Midnapore	1,425	3,460	...	...	1	...	...	4,886	28	1,924	...	50	2,002	...	447	1,281	2,011
	12	Tamluk	421	588	...	...	...	...	...	1,009	15	452	5	3	475	...	196	...	289
	13	Ghatal	261	529	10	...	...	...	...	800	...	354	9	8	371	...	803	...	...
	14	Chandrakona	354	473	...	...	...	...	...	827	...	409	13	1	423	...	241	...	225
	15	Ramjibanpur	222	385	...	...	...	...	...	607	...	400	...	...	400	...	...	...	220
	16	Khirpai	186	420	...	...	...	...	...	606	...	206	24	...	230	...	37	...	...
	17	Kharar	241	410	...	...	...	...	...	651	...	270	15	...	285	...	26	...	62
		Total	3,110	6,265	10	...	1	...	...	9,386	43	4,015	66	62	4,186	...	1,750	1,281	2,807
Hooghly	18	Hooghly-Chinsura	2,537	3,326	...	...	7	...	...	5,870	...	5,342	33	27	5,402	975	61	1,457	3,152
	19	Serampore	3,043	3,506	...	...	3	888	...	7,440	283	3,011	55	...	3,349	...	3	1,552	3,963
	20	Uttarpara	756	1,240	873	...	...	...	...	2,869	...	953	...	3	956	...	80	...	227
	21	Baidyabati	946	2,052	...	...	...	...	...	2,998	32	1,738	...	...	1,770	...	...	...	1,463
	22	Bhadreswar	803	951	...	...	...	...	...	1,754	...	1,018	...	...	1,018	...	...	...	277
	23	Kotrung	522	578	...	...	...	...	...	1,100	...	1,073	30	...	1,103	...	...	...	...
	24	Bansberia	460	547	...	...	185	...	...	1,192	...	...	...	...	...	...	...	139	441
	25	Arambagh	314	306	...	...	...	...	...	620	...	347	14	1	362	208	...	...	50
		Total	9,381	12,506	873	...	195	888	...	23,843	315	13,487	132	31	13,965	1,183	144	3,148	14,573
Howrah	26	Howrah	22,331	26,695	...	457	1,841	495	...	51,819	11,988	67,859	...	181	80,028	25,502	70,470	1,15,987	15,643
	27	Bally	1,912	1,886	...	...	...	...	...	3,798	...	1,712	...	18	1,730	...	...	80	577
		Total	24,243	28,581	...	457	1,841	495	...	55,617	11,988	69,571	...	199	81,758	25,502	70,470	1,16,067	16,220
		Divisional Total	47,854	58,990	883	466	2,149	1,383	...	1,11,725	12,557	98,977	207	433	1,12,174	27,677	92,454	1,22,686	40,094
PRESIDENCY DIVISION.																			
24-Parganas	28	Cossipore-Chitpur	9,595	7,787	...	1,282	1,012	...	...	19,676	15,362	26,807	...	8	42,177	4,928	34,835	2,374	2,741
	29	Maniktala	2,637	2,803	...	...	20	48	...	5,508	1,516	6,575	...	...	8,091	11,643	18,492	403	3,695
	30	Baranagar	1,826	1,896	...	...	...	...	...	3,722	...	3,299	...	...	3,299	...	1,079	24,431	533
	31	Kamarhati	1,091	1,321	...	33	...	...	...	2,445	...	2,077	...	2	2,079	...	...	...	280
	32	South Suburban	942	1,665	...	...	...	...	...	2,607	...	858	...	...	858	...	1,210	...	335
	33	Tollyganj	883	1,497	...	...	...	...	...	2,380	...	1,563	...	1	1,564	2,724	489	...	1,735
	34	Garden Reach	2,203	1,903	...	33	...	...	...	4,139	2,528	1,543	...	3	4,074	...	8,441	...	1,017
	35	Rajpur	459	841	...	...	...	...	...	1,300	...	716	...	5	721	...	100	31	...
	36	Baruipur	594	440	...	...	...	...	...	1,034	...	177	...	...	177	...	352	2,438	233
	37	Jainagar	374	333	...	...	...	...	...	707	...	555	...	7	562	...	...	...	303
	38	South Dum-Dum	609	926	...	...	6	32	...	1,573	...	758	...	...	758	449	1,142	...	519
	39	North Dum-Dum	434	578	...	...	3	...	...	1,015	...	67	...	3	70	...	...	...	125
	40	South Barrackpore	840	627	...	...	...	...	...	1,467	...	...	...	3	3	...	...	...	335
	41	Panihati	499	690	...	...	...	...	...	1,189	...	108	...	1	109	...	...	...	1,234
	42	Tittaghar	2,213	806	...	32	...	...	...	3,051	...	542	...	9	551	426	...	317	1,450
	43	North Barrackpore	631	872	...	...	...	...	...	1,503	...	...	...	...	...	...	...	...	1
	44	Garulia	1,561	703	...	...	...	...	...	2,264	...	351	...	8	359	...	146	17,239	342
	45	Barasat	468	1,171	...	...	...	...	...	1,639	...	492	...	...	492	...	229	8,232	830
	46	Naihati	682	680	...	30	...	...	...	1,392	8	1,032	...	1	1,041	...	...	...	12
	47	Halisahar	643	821	...	3	...	...	...	1,467	...	812	...	...	812	...	269	...	188
	48	Bhatpara	1,195	1,353	...	...	...	...	...	2,548	...	1,580	...	45	1,625	...	877	931	1,189
	49	Goberdanga	357	412	...	...	...	...	...	769	...	...	...	...	...	...	...	758	522
	50	Basirhat	444	706	...	...	...	...	...	1,150	...	165	...	9	174	...	174	3,364	610
	51	Baduria	360	454	...	...	...	...	...	814	...	142	...	4	146	...	...	...	555
	52	Taki	356	244	...	...	...	...	...	600	...	...	...	4	4	...	...	51	174
	53	Budge-Budge	815	1,116	...	...	...	...	...	1,931	...	2,322	...	...	2,322	...	491	12,486	630
		Total	32,711	32,645	...	2,413	1,041	80	...	67,890	19,414	52,541	...	113	72,068	20,170	68,326	73,055	19,588

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,398	14,298	196	275	1,053	125	59	...	120	...	1,933	384	15,824	1	91,295
4,898	601	8	74	...	7	...	24	...	...	398	1,048	2,437	24	10,844
4,273	1,059	50	89	...	6	...	...	...	...	195	...	1,389	...	7,306
1,571	895	...	75	...	2	...	...	...	...	198	19	270	...	3,323
5,483	3,194	196	169	...	...	...	...	...	...	309	11	1,400	...	12,725
17,360	...	...	126	1,003	5	...	...	60	...	672	...	3,799	...	25,072
69,983	20,047	450	808	2,056	145	59	24	180	...	3,705	1,462	25,119	25	1,50,565
6,773	3,634	...	127	37	...	...	...	...	...	427	...	418	...	12,298
5,460	2,464	...	121	351	16	...	...	...	...	421	24	2,032	450	12,873
3,427	1,275	...	145	305	186	...	100	...	...	202	25	1,191	18	7,062
1,565	879	...	77	...	...	...	...	...	...	...	13	413	...	3,607
10,452	4,618	...	343	656	202	...	100	...	...	623	62	3,636	468	23,542
19,804	7,820	...	243	101	18	...	...	...	...	336	550	2,799	...	35,410
4,603	1,927	...	74	251	...	...	...	...	...	191	69	729	...	8,329
2,315	1,724	...	76	...	18	...	...	...	...	...	24	2,230	...	7,190
868	1,236	...	74	...	3	...	...	...	...	...	25	279	...	2,951
618	1,326	...	60	...	...	...	...	...	...	72	96	223	5	2,630
440	898	...	47	...	...	...	49	...	...	78	49	153	...	1,751
1,099	893	...	36	...	...	...	...	...	...	58	800	300	6	3,480
29,747	15,824	...	610	352	39	...	49	...	...	735	1,613	6,913	11	61,731
28,938	1,050	181	336	...	4	...	...	126	...	872	65	28,590	9	65,816
23,053	19,113	...	173	67	5	...	...	90	...	764	...	7,587	...	61,370
6,370	...	7	75	...	...	...	...	125	...	235	11	2,682	...	9,812
3,029	1,594	...	107	...	42	...	23	50	...	407	100	5,322	4	18,141
10,148	1,309	...	56	...	34	...	...	80	...	730	106	2,770	...	15,510
4,005	...	...	64	...	...	...	...	92	...	...	...	1,986	...	6,147
1,742	236	...	103	...	...	...	...	63	...	691	7	2,252	14	5,688
2,269	2,554	2	60	...	...	...	...	...	...	270	39	880	...	5,832
85,554	25,856	190	974	67	85	...	23	626	...	3,969	328	51,569	27	1,88,316
2,28,232	20,930	...	1,719	6,940	230	...	258	828	1,276	21,827	2,360	1,34,259	189	6,46,650
14,764	1,369	...	290	...	175	...	150	...	...	663	155	3,992	9	22,224
2,42,996	22,299	...	2,009	6,940	405	...	408	828	1,276	22,490	2,515	1,38,251	198	6,68,874
4,45,505	92,275	640	4,871	10,108	876	59	604	1,634	1,276	31,949	5,980	2,25,906	729	11,05,326
90,444	6,879	6,648	753	...	21	...	...	147	...	8,055	...	23,978	782	1,82,585
43,949	1,870	4,457	617	...	...	...	...	...	...	1,550	...	12,609	78	99,363
25,082	750	221	173	...	33	...	...	...	...	406	...	8,409	...	61,117
9,933	47	41	178	32	30	...	116	...	...	355	...	3,320	5	14,337
6,050	1,833	...	395	...	...	...	...	...	...	2,514	...	10,023	50	22,409
6,300	48	291	250	153	...	...	...	...	...	1,432	...	9,458	332	23,717
25,695	1,407	1,961	797	...	...	...	...	...	...	2 221	...	4,814	147	46,500
3,405	1,177	10	66	...	...	...	...	...	...	...	2	1,954	3	6,748
2,140	1,294	...	71	...	6	...	...	...	...	...	54	549	...	7,137
2,220	891	...	66	...	...	...	...	...	...	142	155	1,468	19	5,264
4,935	1,134	...	67	...	5	...	...	...	...	171	175	1,802	12	10,441
985	958	1	75	...	2	...	...	...	...	333	15	668	5	3,167
3,865	699	...	85	...	13	...	...	...	...	861	247	4,855	...	10,960
4,502	167	200	73	...	33	...	...	...	...	234	...	3,788	38	10,274
15,860	406	5	148	44	18	...	...	...	...	...	...	6,084	...	24,758
7,075	829	...	77	100	3	...	...	...	...	...	...	2,852	...	10,937
6,645	1,352	149	87	...	...	...	...	...	...	484	50	380	...	26,874
2,635	1,982	...	20	512	...	...	100	...	...	164	921	4,956	...	20,651
6,286	1,153	...	151	...	84	...	...	...	...	...	...	3,992	5	11,683
4,654	942	19	82	109	14	...	...	...	...	...	...	4,565	...	10,842
14,400	1,345	...	36	...	2	...	...	...	...	375	500	10,508	92	30,305
1,008	17	...	67	...	6	...	...	...	...	...	100	1,073	...	3,551
1,990	1,631	...	95	...	10	...	40	...	...	...	248	1,799	...	9,961
562	1,463	...	55	...	...	...	...	...	...	147	33	1,380	...	4,195
750	240	...	32	...	...	...	...	...	...	...	100	1,060	...	2,407
9,396	8,248	...	165	...	...	...	3	...	...	540	323	3,421	...	35,703
3,00,766	38,762	14,003	4,801	955	285	...	259	147	...	19,984	2,923	1,29,764	2,068	6,95,856

Public Instruction.				Contributions.	Miscellaneous.									
					Interest on loans.				Other items to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,966	1,089	...	8,055	...	...	2,702	...	...	1,449	678	349	1,323	3,799	6,501
...	42	60	489	...	...	...	...	33	231	133	34	1,050	1,448	1,481
96	320	...	416	...	...	...	...	1	121	3	24	81	229	230
...	260	...	260	...	...	...	...	...	81	26	18	28	153	153
...	833	...	833	..	...	...	..	180	250	23	54	35	362	542
...	689	...	689	60	...	151	..	17	650	748	104	354	1,856	2,024
7,062	3,625	60	10,742	60	...	2,853	..	231	2,782	1,611	583	2,871	7,847	10,931
...	578	60	638	...	...	...	...	135	110	25	41	221	397	532
..	603	...	603	...	..	73	...	144	170	355	46	819	1,390	1,607
...	845	94	939	...	...	100	...	10	193	21	27	157	398	508
..	574	...	574	..	...	...	...	...	100	...	16	49	165	165
..	2,022	94	2,116	...	...	173	...	154	463	376	89	1,025	1,953	2,280
22,201	850	48	23,099	...	...	...	...	...	390	112	551	523	1,576	1,576
...	383	...	383	...	..	...	...	...	168	48	81	8	305	305
...	772	...	772	...	...	...	..	...	146	12	15	113	286	286
...	620	...	620	...	...	...	...	...	119	108	19	30	276	276
...	439	...	439	...	..	...	...	...	100	...	14	19	133	133
...	228	12	240	...	...	24	...	...	50	...	25	1	76	100
...	228	...	228	...	...	...	...	..	114	4	12	3	133	133
22,201	3,520	60	25,781	...	...	24	...	...	1,087	284	717	697	2,785	2,809
...	800	60	860	..	...	385	..	137	496	436	178	1,118	2,228	2,750
660	2,192	50	2,902	30	...	407	...	234	467	38	197	611	1,313	1,954
574	...	46	618	...	...	63	...	...	74	70	...	73	217	851
...	1,283	...	1,283	830	...	...	...	...	176	454	98	487	1,217	1,217
...	824	...	824	...	...	..	...	..	212	25	74	676	985	985
...	300	...	300	...	...	...	...	...	121	212	22	45	400	400
120	254	...	374	...	...	...	...	..	149	341	...	589	1,079	1,079
...	543	...	543	...	...	...	...	...	95	10	12	9	126	126
1,352	6,196	156	7,704	860	...	1,416	...	371	1,793	1,586	579	3,608	7,565	9,362
...	8,675	...	8,675	...	...	83,782	..	1,698	...	28,243	2,384	25,015	55,647	1,41,127
...	2,516	175	2,691	...	...	..	.	...	247	359	121	934	1,161	1,161
...	11,191	175	11,366	..	...	83,782	..	1,698	247	28,607	2,505	25,449	56,808	1,42,288
39,615	27,127	605	58,347	920	...	88,258	.	2,589	6,491	32,489	4,514	33,871	77,355	1,63,202
...	3,010	...	3,010	...	...	2,379	...	366	1,557	527	636	1,530	3,950	6,695
300	31,600	...	1,980	...	...	5,836	...	5,746	1,567	493	319	1,141	3,520	13,102
...	840	...	840	...	...	992	...	1	656	402	90	819	2,057	3,050
...	474	74	548	...	...	..	...	369	48	298	40	1,360	1,776	2,145
174	666	...	860	500	...	935	...	...	496	509	51	561	1,617	2,552
...	582	...	582	...	...	532	...	...	306	277	51	142	836	1,568
...	1,324	...	1,324	20	...	1,372	...	...	331	144	203	2,303	2,981	4,353
...	270	...	270	...	...	72	...	...	135	171	28	16	350	422
..	186	...	186	...	...	674	.	...	64	124	42	25	254	928
396	236	...	632	...	...	...	...	...	102	46	9	68	225	225
...	299	...	299	...	...	...	...	...	109	109	41	38	297	297
...	240	...	240	...	...	...	...	...	97	24	39	10	170	170
...	274	...	274	...	...	114	...	...	249	42	18	58	367	481
...	440	...	440	...	...	186	...	...	100	140	24	37	301	487
...	527	...	527	...	...	2,457	...	...	137	280	62	18	497	2,954
...	654	...	654	...	...	...	...	...	180	137	35	96	448	448
...	234	...	234	...	...	943	...	...	153	258	47	105	563	1,506
...	388	...	388	...	...	585	..	...	120	147	15	376	658	1,243
...	373	...	373	...	...	...	...	...	211	190	27	111	539	539
...	260	...	260	...	...	...	...	...	151	18	28	35	232	232
...	708	...	708	...	...	678	...	17	191	135	41	223	590	1,285
...	146	...	146	...	...	...	...	...	85	45	13	7	150	150
...	468	...	468	...	...	240	...	...	103	53	19	122	297	537
...	302	...	302	...	...	...	...	...	100	26	22	207	355	355
...	174	...	174	...	...	...	...	...	50	103	7	12	172	172
440	630	..	1,070	10	...	595	...	23	198	164	52	62	476	1,094
1,810	15,345	74	16,729	530	...	16,590	...	6,522	7,255	4,953	1,959	9,512	23,678	46,790

in Bengal during the year ending 31st March 1909—contd.

Total expenditure.	Extraordinary and Debt.								Total Disbursement.	Balance.			Grand Total.	Remarks
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,20,386	...	...	500	73,000	200	10,139	354	84,193	2,04,579	...	19,440	19,440	2,24,019	
15,058	...	...	...	...	...	847	2 5	1,072	16,13	...	4,567	4,567	20,697	
9,671	...	...	...	...	...	1,798	613	2,411	11,082	...	2,895	2,895	14,877	
4,614	...	...	...	...	...	...	185	185	4,799	...	414	414	5,213	
16,576	...	...	...	...	100	144	4,281	4,525	21,101	...	3,930	3,930	25,031	
32,853	...	...	...	941	...	...	...	941	33,774	..	5,257	5,257	39,031	
1,99,038	...	...	500	73,941	300	12,928	5,658	93,327	2,92,365	...	36,503	36,503	3,28,868	
15,536	...	...	...	...	...	1,308	335	1,641	17,177	681	617	1,298	18,475	
18,590	...	...	...	641	105	2,071	841	3,658	22,248	431	4,242	4,673	26,991	
9,985	...	48	...	390	...	...	422	860	10,845	...	1,714	1,714	12,559	
5,699	...	...	...	...	...	50	24	74	5,773	131	1,673	1,804	7,577	
34,274	...	48	...	1,031	105	2,121	1,287	4,592	38,866	562	7,629	8,191	47,057	
66,973	...	...	...	...	...	6,581	1,245	7,826	74,799	3,789	702	4,491	79,290	
10,501	...	...	..	...	...	1,233	5	1,238	11,739	618	736	1,354	13,093	
9,419	...	...	...	...	...	...	1,274	1,274	10,693	578	242	820	11,513	
5,097	...	...	...	...	...	290	92	382	5,479	194	421	615	6,094	
4,199	...	...	...	...	...	...	21	2	4,220	...	551	551	4,771	
2,927	...	...	...	333	...	250	24	607	3,534	..	329	329	3,863	
4,777	...	...	...	...	...	60	...	60	4,837	600	917	1,517	6,354	
1,03,893	..	...	...	333	...	8,414	2,661	11,408	1,15,301	5,779	3,895	9,677	1,24,978	
80,698	...	...	...	...	...	1,775	31,614	33 389	1,14 087	398	45.602	46,000	1,60,087	
77,045	...	...	...	1,899	...	3,872	1,294	7,065	84,110	1,496	25,852	27,348	1,11,458	
15,106	...	...	...	19,011	...	560	917	20 488	35,594	15	10,216	10,231	45,825	
26,239	...	...	...	...	50	779	456	1,285	27,524	2,593	5,484	8,077	35,601	
20,091	...	...	...	...	...	333	331	664	20,755	435	5,0.9	5,464	26,219	
9,055	...	...	...	...	...	40	294	334	9,389	180	2,421	3,001	12,390	
8,333	...	...	...	...	50	12	...	62	8,395	217	897	1,114	9,509	
7,483	...	...	...	...	...	...	...	...	7,483	...	970	970	8,453	
2,44,050	...	...	...	20,910	100	7,371	34,906	63,287	3,07,337	5,334	96,871	1,02,205	4,09,542	
9,28,299	...	...	...	63,891	...	93,794	14,350	1,72,035	11,00,334	...	2,29,351	2,29,351	13,29,685	
31,604	...	...	...	...	15	8	19	42	31,646	3,241	8,189	11,430	43,076	
9,59,903	...	...	...	63,891	15	93,802	14,369	1,72,077	11,31,980	3,241	2,37,540	2,40,781	13,72,761	
15,56,694	...	48	500	1,60,106	520	1,25,942	59,216	3,46,382	19,03,076	15 597	3,83,058	3,98,655	23,01,681	
2,54,143	...	...	...	2,081	130	12,168	21,265	35,644	2,89,787	26,032	24,059	50,091	3,39,878	
1,28,044	...	...	...	1,917	...	145	21,890	22,952	1,50,996	0,3 8	27 658	37,986	1,88,982	
72,028	671	25,000	...	836	...	36	1,520	28,063	1,00,0 1	1,387	12,311	13,698	1,13,789	
21,554	...	...	...	...	...	110	213	323	21,8 6	25	762	787	22,663	
29,786	...	...	...	125	...	2,860	2,8	3, 83	33,069	1,050	429	1,479	34,548	
29,611	...	...	...	897	...	590	3,715	5,202	34,813	1,247	3,53	4,778	39,691	
60,290	...	...	...	1,809	...	636	384	2,82	63,119	1 6	12,373	12,489	75,608	
9,461	...	...	..	274	...	...	215	489	9,950	99	2,105	2,204	12,154	
9,462	...	..	...	56	...	1,084	198	1,85	11,313	70	16.398	16,468	27,781	
7,390	...	...	...	...	...	...	119	119	7,509	385	1,473	1,858	9,367	
13,338	...	...	...	...	...	...	1,944	1,944	15,282	,402	6,783	9,185	24,467	
4,662	...	...	...	...	...	240	25	265	4 927	...	355	355	5,282	
13,185	...	...	...	1,110	...	2,055	586	3,751	16,936	50	1,087	1,087	18,023	
12,459	...	...	...	517	...	100	100	717	13,216	101	4,149	4,250	17,466	
31,841	...	...	...	2,726	...	22,375	684	25,785	5..626	1,651	5,596	7,247	64,873	
13,542	...	...	...	...	...	60	41	101	13,643	...	3,836	3,836	17,479	
31,237	...	...	...	842	...	...	669	1,513	32,748	...	14,894	14,894	47,642	
24,413	...	...	...	512	...	...	264	776	25,189	24	23,073	23,097	48,286	
15,028	...	...	...	...	...	819	127	946	15,974	...	13,910	13,910	29,884	
13,613	...	...	...	...	...	269	48	317	13,930	...	1,165	1,165	15,095	
36,531	...	10,000	...	78	...	1,070	343	12,197	48,728	7	11,466	11,473	60,201	
4,616	...	...	...	...	...	100	33	133	4,749	...	2,672	2,672	7,421	
12 290	...	...	..	201	...	...	48	249	12 539	...	4,782	4,782	17,321	
5,812	...	...	...	...	...	...	83	83	5,895	18	314	332	6,227	
3,357	...	...	...	...	...	...	36	36	3,393	...	410	410	3,803	
42,130	...	...	...	50	...	1,650	3,319	5,471	47,601	1,945	9,856	11,801	59,402	
8,99,863	671	35,000	...	15,702	130	46,367	57,166	1,55,036	10,54,899	46,337	2,05,997	2,52,334	13,07,233	

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
																Water-supply.		Drainage.	
			General administration—Office establishment, Inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi.)	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
PRESIDENCY DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nadia	54	Krishnagar ...	932	1,966	...	...	13	...	...	2,851	...	1,468	...	...	1,468	...	1,284	...	297
	55	Santipur ...	1,461	2,102	...	...	1	...	...	3,564	...	2,253	...	...	2,253	...	328	777	2,607
	56	Ranaghat ...	522	761	...	...	...	..	...	1,283	...	585	...	...	585	...	17	119	499
	57	Nadia ...	667	629	...	...	1	...	...	1,297	...	683	...	...	683	419	130	98	26
	58	Kushtia ...	595	631	...	...	...	...	...	1,226	5	649	...	2	656	...	7	...	188
	59	Kumarkhali ...	271	387	...	...	...	...	...	658	...	291	...	6	297	...	427	...	43
	60	Meherpur ...	299	246	...	...	...	...	...	545	...	6	...	...	6	...	979	...	86
	61	Birnagar ...	330	272	...	393	...	...	...	995	...	7	...	15	22	...	571	...	457
	62	Chakdah ...	406	408	...	287	...	...	..	1,101	...	30	...	...	30	...	465	...	90
		Total ...	5,483	7,342	...	680	15		...	13,520	5	5,972	...	23	6,000	419	4,203	994	4,293
Murshidabad	63	Berhampore ...	1,736	3,265	...	...	117	...	...	5,118	2	2,827	...	15	2,844	1,122	15,543	2,836	5,061
	64	Murshidabad ...	664	874	2	...	92	...	...	1,632	11	1,232	...	8	1,251	...	16	596	3,615
	65	Azimganj ...	615	1,119	1	1,541	130	...	...	3,406	...	1,684	...	...	1,684	...	372	...	2,163
	66	Jangipur ...	437	613	28	...	...	...	...	1,078	15	519	...	13	547	...	487	200	454
	67	Kandi ..	479	464	...	...	...	...	...	943	3	900	...	...	903	...	50	...	304
		Total ...	3,931	6,335	31	1,541	339	...	...	12,177	31	7,162	...	36	7,229	1,122	16,468	3,632	11,587
Jessore	68	Jessore	661	1,107	...	...	5	...	...	1,773	4	1,146	...	14	1,164	59	834	2,026	1,383
	69	Kotchandpur ...	494	370	...	...	6	...	...	870	...	580	...	8	588	197	65	...	35
	70	Maheshpur ...	367	246	...	...	...	...	...	613	...	296	...	7	303	...	65	...	2
		Total ...	1,522	1,723	...	...	11	...	...	3,256	4	2,022	...	29	2,055	256	954	2,026	1,420
Khulna	71	Khulna	739	688	...	...	...	...	...	1,427	...	496	...	5	501	...	3,075	...	1,104
	72	Satkhira	395	339	...	...	...	...	...	734	...	512	...	...	512	...	669	...	500
	73	Debhatta	311	86	...	...	...	...	...	397	...	24	...	...	24	...	19	21	105
		Total ...	1,445	1,113	...	...	...	...	...	2,558	...	1,032	...	5	1,037	...	3,763	21	1,709
		Divisional Total ..	45,092	49,158	31	3,634	1,406	80	...	99,401	19,454	68,729	...	206	88,389	21,967	23,719	79,728	38,597
PATNA DIVISION.																			
Patna	74	Patna	4,312	9,161	...	...	1	72	...	13,546	92	7,146	70	56	7,364	...	4	826	12,507
	75	Barh	602	579	...	...	..	48	...	1,229	...	813	12	...	825	...	481	...	256
	76	Bihar	962	1,303	...	...	16	...	...	2,281	...	590	...	...	590	...	997	...	1,090
	77	Dinapore	336	1,254	...	...	5	...	...	2,095	...	1,439	...	...	1,439	...	...	...	...
	78	Khagole	173	219	...	...	...	...	...	392	...	...	...	...	...	...	...	...	1,062
		Total ...	6,385	12,516	...	...	22	120	...	19,543	92	9,988	82	56	10,218	...	1,482	826	14,915
Gaya	79	Gaya	3,514	3,343	...	325	34	360	...	7,576	...	3,156	38	9	3,203	1,206	1,930	880	3,881
	8	Tikari	933	726	...	...	...	...	...	1,664	...	416	24	17	457	...	...	90	...
	81	Daudnagar	455	355	...	...	...	...	...	810	...	...	6	...	6	...	151	...	124
		Total ...	4,907	4,424	...	325	34	360	...	10,050	...	3,572	68	26	3,666	1,206	2,081	970	4,005
Shahabad	82	Arrah	1,348	3,534	...	...	9	...	...	4,891	...	1,180	90	180	1,450	4,500	230	...	3,503
	83	Jagadispur	391	645	...	...	...	...	...	1,036	...	...	1	...	1	...	433	189	18
	84	Buxar	376	839	...	...	...	...	..	1,215	...	1,620	124	...	1,744	...	...	...	157
	85	Dumraon	403	924	...	...	...	...	..	1,327	..	676	37	...	713	...	35	235	270
	86	Ghahna	289	390	...	...	...	...	...	679	...	219	3	...	222	...	23	...	91
	87	Sasaram	460	936	...	...	...	...	...	1,396	...	1,374	...	...	1,374	...	410	...	336
		Total ...	3,267	7,268	...	...	9	..	...	10,544	..	5,069	255	180	5,504	4,500	1,131	424	4,375
		Divisional Total ...	15,059	24,208	...	325	65	480	...	40,137	92	18,629	405	262	19,388	5,706	4,694	2,220	23,295
TIRHUT DIVISION.																			
Saran	88	Chapra ...	1,840	2,412	...	...	305	...	...	4,557	...	2,773	...	...	2,773	...	162	...	2,182
	89	Revelganj ...	822	524	17	...	...	...	...	1,363	...	364	75	...	439	...	69	...	354
	90	Siwan ...	543	697	...	...	...	...	...	1,240	...	1,332	...	13	1,345	...	192	...	579
		Total ...	3,205	3,633	17	...	305	...	...	7,160	...	4,469	75	13	4,557	...	423	...	3,115
Champaran	91	Motihari	556	848	...	...	...	48	...	1,451	...	1,548	8	14	1,570	...	437	...	135
	92	Bettiah	362	994	...	...	...	...	...	1,356	...	1,638	10	21	1,669	...	418	...	642
		Total ...	917	1,842	...	...	...	48	...	2,807	...	3,186	18	35	3,239	...	855	...	777

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
18,008	8,110	16	150	...	10	...	1,293	...	...	867	5	8,426	99	38,565
14,319	1,876	...	147	...	...	...	116	...	...	636	389	4,436	2	25,633
5,947	1,716	...	75	...	91	...	46	...	...	497	184	2,067	8	11,266
6,854	1,737	...	59	...	...	...	...	...	...	628	50	3,134	25	13,160
3,433	1,582	2	60	...	...	...	20	...	...	268	193	2,307	...	8,060
2,352	550	...	48	...	3	...	10	...	...	290	50	1,222	4	4,999
317	1,623	...	36	...	4	...	3	...	...	...	15	755	...	3,818
386	1,476	...	29	87	...	...	...	...	...	126	28	18	...	3,178
238	837	...	37	...	...	...	108	...	...	100	35	647	6	2,563
51,854	19,507	18	641	87	108	...	1,596	...	...	3,412	949	23,012	144	1,11,242
18,492	20,483	55	294	5	51	...	...	...	...	653	...	6,807	...	71,402
10,986	4,541	...	117	153	6	...	...	...	..	661	488	2,924	17	24,120
7,870	12,014	106	137	...	12	...	...	...	...	1,989	3,584	3,152	1	31,390
4,093	4,946	...	144	20	11	...	...	...	...	318	30	1,864	10	12,577
2,971	621	...	123	...	27	...	...	...	...	192	...	1,796	...	6,084
44,412	42,605	161	815	178	107	...	...	...	..	3,813	4,102	16,543	28	1,45,573
7,458	5,507	3	109	...	20	...	...	...	...	1,092	33	3,414	...	21,958
2,153	1,605	5	72	...	...	...	...	...	...	186	6	542	6	4,872
342	822	..	30	...	...	...	...	...	...	...	86	408	...	1,755
9,953	7,934	8	211	...	20	...	...	...	...	1,278	125	4,394	6	28,585
6,904	4,265	...	55	...	13	...	159	180	...	482	...	3,458	2	19,697
2,134	1,732	...	48	...	...	...	30	...	...	61	163	2,450	2	7,843
180	60	...	22	..	1	...	...	...	...	...	47	910	...	1,565
9,218	6,117	...	125	...	14	...	189	180	...	543	210	6,818	4	28,911
4,16,203	1,14,925	14,190	6,593	1,220	534	...	2,044	327	...	29,030	8,309	1,80,531	2,250	10,10,167
50,615	50,740	8,095	791	59	34	...	533	1,610	...	2,700	2,164	18,176	166	1,49,020
3,376	2,991	515	63	...	...	...	...	...	...	198	197	1,483	...	9,560
12,427	6,669	1,379	126	911	73	...	...	...	...	376	...	1,746	...	26,603
9,215	14,666	193	56	...	...	...	...	...	...	...	...	1,186	...	25,316
1,462	...	...	...	...	...	...	...	...	...	...	...	...	...	2,524
77,095	75,066	10,182	1,036	970	107	...	533	1,610	...	3,274	2,361	22,591	975	2,13,023
63,162	44,206	9,331	390	832	59	...	259	...	...	561	1,530	11,859	34	1,40,150
3,108	...	493	50	...	50	...	..	...	...	180	497	1,341	...	5,814
1,393	1,052	7	50	...	...	...	47	...	...	...	109	865	...	3,791
67,663	45,258	9,836	490	832	109	...	300	...	...	741	2,135	14,095	34	1,49,755
11,618	3,200	476	364	954	...	...	78	...	...	892	332	4,292	...	30,439
1,020	444	909	168	...	108	...	...	...	...	84	63	928	...	4,364
3,769	4,485	35	137	33	24	...	...	...	...	262	...	720	...	9,622
3,254	513	186	62	...	60	...	...	...	...	569	42	796	...	6,022
1,151	1,502	...	110	29	233	27	...	...	...	...	51	185	...	3,402
4,546	7,391	115	130	230	...	...	4	...	...	...	1,048	1,001	...	15,211
25,358	17,535	1,721	971	1,246	425	27	82	...	...	1,807	1,536	7,922	...	69,060
1,70,116	1,37,859	21,739	2,497	3,048	641	27	915	1,610	...	5,822	6,032	44,608	1,009	4,31,838
16,051	11,707	1,562	489	386	156	5,097	.	...	...	384	355	4,574	...	43,105
2,421	1,422	668	127	...	...	103	55	...	..	16	55	735	...	6,025
5,247	2,352	446	112	...	10	195	...	...	...	135	108	986	...	10,362
23,719	15,481	2,676	728	386	166	5,395	55	...	...	535	518	6,295	...	59,492
4,353	12,571	51	134	1,027	...	...	153	...	...	...	1,508	2,618	92	23,079
6,978	7,098	...	230	193	...	...	...	...	...	138	354	3,635	...	19,686
11,331	19,669	51	364	1,220	...	...	153	...	...	138	1,862	6,253	92	42,765

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous years.	Interest due on account of current year.	Discount.	Actual cost of works done for private individuals.	Printing charges.	Law charges.	Provident Fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(*a*)	45(*b*)	45(*c*)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1,022	...	1,022	...	...	584	..	...	343	129	40	456	968	1,552
6,596	1,420	...	8,016	...	...	...	...	...	447	1,610	285	310	2,052	2,052
...	352	24	376	...	...	...	...	230	149	6	36	38	229	459
...	496	...	496	...	..	...	...	1	256	55	38	57	406	407
...	297	...	297	...	...	...	...	...	119	36	30	89	274	274
...	247	...	247	...	...	...	...	14	108	152	24	85	369	383
...	169	...	169	...	...	...	...	...	69	64	11	76	220	220
...	134	...	134	...	...	...	..	...	57	...	5	69	131	131
...	156	...	156	...	...	...	...	...	50	8	24	3	85	85
6,596	4,293	24	10,913	...	...	584	...	245	1,498	1,490	493	1,183	4,734	5,563
...	606	...	606	...	...	498	...	388	922	194	198	64	1,308	2,194
561	687	...	1,248	...	...	...	...	..	190	86	33	149	457	457
...	490	,	490	...	...	...	...	...	123	56	57	278	514	514
...	403	...	403	...	...	...	...	.	165	2	15	253	415	415
...	416	...	415	...	...	...	...	...	136	23	19	2	180	180
561	2,595	...	3,156	...	...	498	...	388	1,536	291	321	726	2,874	3,760
...	637	...	637	...	...	...	...	...	162	8	51	311	532	532
...	816	...	816	...	...	...	...	16	137	18	21	66	242	258
...	265	...	265	...	...	...	...	...	84	...	6	...	90	90
...	1,718	...	1,718	...	...	...	...	16	383	26	78	377	864	880
..	841	12	853	...	...	295	...	...	161	62	37	56	316	611
...	288	...	288	...	...	...	...	...	162	17	7	84	270	270
...	142	...	142	...	...	...	...	1	70	14	...	2	86	87
...	1,271	12	1,283	...	...	295	...	1	293	93	44	142	672	968
8,467	25,222	110	33,799	530	...	12,967	...	7,172	11,165	6,822	2,895	11,940	32,822	57,961
...	4,217	463	4,680	297	...	11,177	...	370	1,530	685	377	529	3,121	14,668
100	268	..	368	...	...	...	...	...	143	1	23	15	182	182
180	1,060	...	1,180	...	...	...	.	...	18	103	118	39	279	279
...	658	..	658	...	...	...	...	...	228	183	...	244	655	655
..	...	...	...	...	...	...	...	...	202	...	...	...	202	202
280	6,143	463	6,886	297	...	11,177	...	370	2,122	972	518	827	4,439	15,986
...	2,470	...	2,470	...	...	938	...	112	1,200	250	104	1,359	2,913	3,963
...	248	...	248	...	...	...	...	...	143	...	30	49	222	222
...	385	...	385	...	...	...	...	...	111	3	...	496	610	610
...	3,103	..	3,103	...	...	938	...	112	1,454	253	134	1,904	3,745	4,795
...	1,055	5	1,060	...	...	2,731	...	221	245	827	111	539	1,722	4,674
251	187	...	438	...	...	...	...	...	114	1	21	...	136	136
...	447	...	447	...	...	...	.	...	386	...	32	16	434	434
...	408	...	408	...	...	...	...	...	110	71	36	17	234	234
...	151	..	151	...	...	...	...	...	91	...	14	59	164	164
...	574	...	574	...	...	...	...		174	40	30	313	566	566
251	2,822	5	3,078	...	...	2,731	...	221	1,120	339	253	944	3,256	6,208
531	12,068	468	13,067	297	...	14,846	...	703	4,096	2,164	905	3,675	11,440	26,983
930	1,634	...	2,564	3,000	...	...	...	14	618	429	125	674	1,846	1,860
389	150	...	539	...	...	...	...	...	31	16	20	76	67	67
588	...	...	588	...	...	...	...	...	150	15	40	...	281	281
1,917	1,784	...	3,701	3,000	...	...	...	14	799	460	185	750	2,194	2,208
1,308	675	...	1,983	25	...	...	...	95	241	38	36	931	1,246	1,341
828	...	...	828	130	...	...	...	...	336	44	33	19	432	432
2,136	675	...	2,811	155	...	...	...	95	577	82	69	950	1,678	1,773

in Bengal during the year ending 31st March 1909.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking Funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for Sinking Funds).	In Savings Banks.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
45,458	...	...	...	2,003	50	4,685	343	7,081	52,539	2,062	1,240	3,302	55,841	
41,518	...	...	...	...	150	2,594	1,666	4,410	45,928	3 7	15,827	16,134	62,062	
13,969	...	...	...	...	...	1,609	714	2,353	16,322	90	3,960	4,050	20,372	
16,045	...	...	...	...	...	1,690	777	2,467	18,510	308	3,294	3,602	22,112	
10,513	...	...	...	...	...	1,070	1,139	2,209	12,722	179	4,203	4,382	17,104	
6,584	...	...	...	...	...	135	50	185	6,769	...	504	504	7,273	
4,758	...	...	...	...	...	1,451	...	1,451	6,209	151	951	1,102	7,311	
4,460	...	...	...	...	...	1,300	...	1,300	5,760	...	1,049	1,049	6,809	
3,935	...	...	...	...	50	266	173	489	4,424	118	858	976	5,400	
1,47,238	...	...	...	2,003	250	14,890	4,892	21,945	1,69,183	3,215	31,886	35,101	2,04,284	
22,158	...	...	...	2,144	...	4,545	227	6,916	89,074	...	26,926	26,926	1,16,000	
28,708	...	...	...	...	50	4,053	...	4,103	32,811	...	2,419	2,419	35,230	
37,481	...	...	...	...	...	200	...	200	37,684	...	8,318	8,318	46,002	
15,020	...	...	...	...	...	2,556	2,141	4,697	19,717	...	655	655	20,372	
8,525	...	...	...	...	...	...	...	...	8,5 5	...	1,652	1,652	10,177	
1,71,892	...	...	...	2,144	50	11,354	2,338	15,916	1,87,811	...	39,970	39,970	2,27,781	
26,064	...	...	...	...	...	738	...	738	26,802	...	1,695	1,695	28,497	
7,404	...	...	...	...	...	...	1,690	1,690	9,094	458	885	1,343	10,437	
3,026	...	...	...	...	...	500	...	500	3,526	...	1,158	1,158	4,684	
36,494	...	...	...	...	...	1,238	1,690	2,928	39,422	458	3,738	4,196	43,618	
23,089	...	...	...	290	65	2,249	2,473	5,077	28,166	...	11,373	11,373	39,539	
9,653	...	...	...	...	...	15	1,892	1,907	11,560	...	1,638	1,638	13,198	
2,015	...	...	...	...	...	...	...	...	2,015	98	136	136	2,151	
34,757	...	...	...	290	65	2,264	4,365	6,984	41,741	98	13 147	13,147	54,888	
12,90,247	671	35,000	...	20,139	495	76,023	70,481	2,02 809	14,93,056	50,708	2,94,040	3,44,748	18,37,804	
1,89,575	...	80,000	...	11,315	...	15,627	7,627	1,14,569	3,04,144	2,441	53,273	55,714	3,59,858	
12,161	...	...	...	...	...	1,467	721	1,598	13,742	...	4,765	4,765	18,517	
30,933	...	...	...	...	...	4,063	4,816	8,879	39,812	851	5, 53	3,934	43,746	
30,165	...	...	...	...	...	4,652	270	4,922	35,085	...	8,063	8,063	43,148	
3,118	...	...	...	...	50	...	...	50	3, 6	...	798	798	3,966	
2,65,953	...	80,000	...	11 315	50	25,809	12,834	1,30,008	3,95,961	3,322	69,952	73,274	4,69,235	
1,57,362	...	...	...	3,219	105	21,530	1,254	26,108	1,83,470	1,117	9,112	10,229	1,93,699	
8,405	...	...	...	...	...	421	...	421	8,826	...	1,475	1,475	10,301	
5,602	...	...	...	...	...	163	...	163	5,765	...	2,872	2,872	8,637	
1,71,369	...	...	...	3,219	105	22,114	1,254	26,692	1,97,061	1,117	13,45	14,576	2,12,637	
42,514	...	...	...	3,023	...	661	145	3,829	46,343	3,539	35,720	39,258	85,601	
5,975	...	...	...	...	...	1,144	...	1,144	7,119	...	1,834	1,834	8,953	
15,462	...	...	...	...	...	1,310	740	2,050	15,512	79	144	223	15,735	
8,704	...	...	...	...	...	725	...	725	9,429	...	1,172	1,172	10,601	
4,618	...	...	...	...	...	580	479	1,059	5,677	...	474	474	6,151	
19,121	...	...	...	...	...	3,304	2,321	5,625	24,746	...	3,555	3,555	28,301	
94,394	...	...	...	3,023	...	7,724	3,685	14,432	1,08,826	3,603	42,902	46,516	1,55,342	
5,31,716	...	80,000	...	17,557	155	55,647	17,773	1,71,132	7,02 848	8,047	1,26,319	1,34 366	8,37,214	
57,859	...	...	...	...	...	442	528	970	58,829	173	7,343	7,516	66,345	
8,443	...	...	...	...	...	55	...	55	8,498	...	470	470	8,968	
13,816	...	...	...	...	...	280	...	280	14,096	11,527	2,831	14,358	28,454	
80,118	...	...	...	...	...	777	528	1,305	81,423	11,700	10,644	22,344	1,03,767	
29,449	...	...	...	...	...	5,365	867	6,232	35,681	444	2,535	2,979	38,660	
24,101	...	...	...	...	...	1,331	2	1,333	25,434	...	5,624	5,624	31,058	
53,550	...	...	...	...	...	6,626	869	7,565	61,115	444	8,159	8,603	69,718	

FORM NO. III.—*Statement showing the Expenditure of the Municipalities*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC
			General Administration—Office establishment, Inspection, Honorary Magistrates' establishment, etc.	Collection of taxes, including bonded warehouses (establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
TIRHUT DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Muzaffarpur	93	Muzaffarpur ...	2,167	3,483	...	...	173	...	...	5,823	15	4,610	...	74	4,699	...	1,417	...	4,278
	94	Hajipur... ...	739	1,306	...	...	36	...	...	2,081	132	1,226	...	2	1,370	...	84	...	...
	95	Lalganj... ...	672	511	...	...	...	...	...	1,183	...	597	...	1	598	...	268	...	121
	96	Sitamarhi ...	544	627	...	...	1	...	...	1,172	...	453	...	13	466	...	110	...	126
		Total ...	4,122	5,927	...	...	210	...	...	10,259	147	6,806	...	90	7,043	...	1,879	...	4,525
Darbhanga	97	Darbhanga ...	2,002	3,556	...	...	1,075	...	...	6,633	38	2,260	...	36	2,334	...	695	...	...
	98	Madhubani ...	558	691	...	...	...	...	...	1,249	...	946	...	...	946	...	234	...	61
	99	Rosorah	498	396	...	...	...	...	...	894	...	194	4	...	198	...	44	...	41
	100	Somastipur ...	375	756	...	...	...	...	...	1,131	...	371	4	2	377	...	447	...	66
		Total ...	3,435	5,399	...	...	1,075	...	...	9,907	38	3,771	8	38	3,855	...	1,420	..	168
		Divisional Total ...	11,677	16,801	17	...	1,590	48	...	30,133	185	18,232	101	176	18,694	...	4,577	...	8,565
BHAGALPUR DIVISION.																			
Monghyr ...	101	Monghyr ...	1,410	2,415	...	637	...	...	...	4,462	...	1,811	...	31	1,842	...	310	...	1,411
		Jamalpur ...	1,230	1,566	...	...	...	...	...	2,796	...	113	...	24	137	...	304	1,323	2,166
		Total ...	2,640	3,981	...	637	...	...	...	7,258	...	1,924	...	55	1,979	...	614	1,323	3,577
Bhagalpur ...	103	Bhagalpur ...	4,476	5,983	...	...	20	...	...	10,479	...	4,509	...	25	4,534	1,00,078	39,174	1,982	1,184
	104	Colgong ...	440	543	...	...	...	...	...	983	...	373	..	4	377	...	9	89	124
		Total ...	4,916	6,526	...	...	20	...	...	11,462	...	4,882	...	29	4,911	1,00,078	39,183	2,071	1,308
Purnea ...	105	Purnea	1,208	1,496	...	...	...	...	...	2,704	...	1,551	...	71	1,602	...	509	19	1,452
	106	Kishanganj ...	816	1,202	...	...	...	...	...	2,018	...	499	...	11	510	355	99	...	83
	107	Katihar ...	767	351	...	...	810	...	...	1,928	...	352	100	...	452	...	8	...	...
		Total ...	2,791	3,049	...	...	810	...	...	6,650	...	2,382	100	82	2,564	355	616	19	1,535
Darjeeling ...	108	Darjeeling ...	13,406	8,549	...	917	727	690	...	24,289	1,489	31,642	...	77	33,208	3,685	7,645	8,991	6,304
	109	Kurseong ...	1,058	915	...	...	...	...	...	1,973	...	1,403	...	...	1,403	...	1,324	3,023	50
		Total ...	14,464	9,464	...	917	727	690	...	26,262	1,489	33,045	...	77	34,611	3,685	8,969	12,014	6,354
Santhal Parganas.	110	Deoghar ...	658	471	...	...	...	...	...	1,129	...	941	4	...	945	...	...	395	667
	111	Sahibganj ...	884	884	...	...	...	...	...	1,768	...	1,048	...	5	1,053	...	217	444	151
	1	Dumka	575	360	...	21	...	...	...	956	...	29	12	3	44	912	...	899	179
		Total ...	2,117	1,715	...	21	...	...	.	3,853	...	2,018	16	8	2,042	912	217	2,338	997
		Divisional Total	26,928	24,735	....	1,575	1,557	690	...	55,485	1,489	44,251	116	251	46,107	1,05,030	49,599	17,765	13,771
ORISSA DIVISION.																			
Cuttack ...	113	Cuttack	1,770	2,682	101	...	116	...	...	4,669	44	3,635	...	17	3,696	646	97	...	1,671
	114	Jajpur	480	585	...	...	...	...	...	1,015	15	364	...	28	407	...	46	...	57
	115	Kendrapara ...	394	828	...	106	...	...	...	1,328	25	864	26	37	952	...	659	...	189
		Total ...	2,644	4,045	101	106	116	...	...	7,012	84	4,863	26	82	5,055	646	802	...	1,917
Balasore ...	116	Balasore ...	502	812	...	...	10	...	...	1,324	...	830	30	1	861	9,696	453	...	195
Puri	117	Puri	1,600	3,199	...	...	75	...	...	4,874	...	2,852	...	40	2,892	10,430	...	...	2,369
Sambalpur ...	118	Sambalpur ...	2,996	4,086	...	...	...	...	...	7,082	...	1,003	...	72	1,075	...	329	2,745	95
		Divisional Total ...	7,742	12,142	101	106	201	...	...	20,292	84	9,548	56	195	9,883	20,772	1,584	2,745	4,576
CHOTA NAGPUR DIVISION.																			
Hazaribagh ...	119	Hazaribagh ...	530	1,202	...	...	1	...	...	1,733	...	468	11	...	479	...	849	...	379
	120	Chatra	467	583	...	...	...	...	...	1,050	...	344	...	...	344	...	58	...	...
	121	Giridih	524	549	...	1,267	...	...	...	2,340	...	101	20	...	121	...	200	...	269
		Total ...	1,521	2,334	...	1,267	1	...	...	5,123	...	913	31	...	944	...	1,107	...	648

Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
28,637	11,401	3,023	311	86	...	...	589	60	...	528	1,453	15,467	...	67,250
2,385	1,991	1,742	144	137	...	...	...	...	...	489	98	2,600	...	9,670
1,373	126	298	142	47	...	...	...	...	...	181	114	303	...	2,967
3,453	9,763	41	163	927	...	...	...	...	...	95	...	2,861	54	17,593
35,848	23,275	5,104	760	1,197	...	...	589	60	...	1,293	1,665	21,231	54	97,480
21,181	7,436	1,353	358	163	10	120	...	704	...	3,956	57	5,496	190	41,719
2,439	7,244	173	55	433	190	...	...	...	...	323	597	1,447	...	13,136
1,257	2,948	115	60	26	10	...	...	...	...	318	49	314	10	5,192
2,639	4,007	210	50	43	8	2	...	...	...	288	268	383	...	8,411
27,516	21,635	1,851	523	665	158	122	...	704	...	4,885	971	7,640	200	69,458
98,414	80,060	9,682	2,375	3,468	324	5,517	797	764	...	6,851	5,016	41,419	346	2,68,195
26,381	13,399	3,614	417	664	...	...	972	706	...	1,148	173	8,590	...	51,785
9,247	659	449	528	185	...	...	...	...	...	1,781	...	4,005	36	20,683
29,628	14,058	4,063	945	849	...	...	972	706	...	2,929	173	12,595	36	72,468
33,977	7,744	2,520	356	453	266	...	1,112	...	...	2,063	4,815	22,427	227	2,18,278
1,132	1,662	36	18	...	27	20	3	...	...	164	64	272	10	3,630
35,109	9,406	2,556	374	453	293	20	1,015	...	...	2,227	4,879	22,699	237	2,21,908
9,056	10,523	...	164	1	5	...	41	120	...	1,307	44	4,693	1	28,435
4,155	4,252	...	80	18	...	...	...	...	...	315	18	3,964	403	13,742
1,884	1,729	...	107	...	23	...	...	...	...	468	...	11,062	250	16,531
15,095	16,504	...	351	19	28	...	41	120	...	2,590	62	19,719	654	57,708
55,764	17,711	385	459	5,393	224	...	166	120	...	7,264	20,847	9,964	...	1,44,922
6,887	8,008	..	58	...	398	...	94	...	...	...	1,398	75	...	21,315
62,651	25,719	385	517	5,393	622	...	260	120	...	7,264	22,245	10,039	...	1,66,237
5,479	2,173	292	81	...	...	...	...	...	...	692	285	1,834	...	12,478
7,862	3,039	283	145	130	47	...	...	...	...	...	594	4,126	...	16,978
2,590	3,159	...	30	...	32	...	26	24	...	...	...	1,378	14	9,243
15,931	8,361	525	256	130	79	...	26	24	...	692	879	7,338	14	38,719
1,58,414	74,048	7,529	2,443	6,844	1,022	20	2,314	970	...	15,702	28,238	72,390	941	5,57,040
27,345	6,670	...	434	234	...	...	...	282	...	1,227	10	4,911	49	43,576
2,261	1,704	20	68	45	4	...	79	...	...	141	34	421	9	4,889
2,484	1,471	...	71	76	40	...	107	...	...	330	4	1,202	165	6,798
32,090	9,845	20	573	355	44	...	186	282	...	1,698	48	6,534	223	55,263
4,859	6,454	...	121	61	411	...	61	..	...	39	...	305	...	22,655
20,261	14,029	...	189	2,151	...	...	...	...	...	901	82	7,824	...	58,236
8,902	4,368	...	177	763	251	...	227	600	..	480	338	1,822	...	21,097
66,112	34,696	20	1,060	3,330	706	...	474	882	...	3,118	468	16,485	223	1,57,251
9,145	10,927	...	140	137	...	...	11	...	...	...	22	947	...	22,607
1,776	1,662	7	61	53	35	24	...	...	...	60	...	967	...	4,703
2,133	100	101	64	...	10	...	...	...	...	418	...	514	5	3,814
13,054	12,689	108	265	240	45	24	11	...	...	478	22	2,428	5	31,124

PUBLIC INSTRUCTION.				CONTRIBUTIONS.	MISCELLANEOUS.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, Museum, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Provident fund.	Miscellaneous.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,498	1,070	...	2,568	...	...	2,211	...	...	397	1,144	...	1,379	2,920	5,131
180	620	...	800	...	...	...	...	...	50	...	38	1,009	1,097	1,097
...	608	...	608	...	...	...	...	...	115	...	16	111	242	242
...	391	...	391	...	...	...	...	...	153	4	17	...	174	174
1,678	2,689	...	4,367	...	...	2,211	...	...	715	1,148	71	2,499	4,433	6,644
4,206	...	...	4,206	...	...	...	...	24	680	162	131	139	1,112	1,136
...	1,194	...	1,194	...	...	...	...	...	124	...	11	126	261	261
...	308	568	876	...	...	...	...	...	93	...	60	150	303	303
1,263	569	...	1,832	...	...	...	...	...	50	86	41	72	249	249
5,469	2,071	568	8,168	...	...	...	...	24	947	248	243	487	1,925	1,949
11,200	7,219	568	18,987	3,155	...	2,211	...	133	3,038	1,938	568	4,686	10,230	12,574
2,892	...	...	2,892	...	...	...	...	...	571	189	139	1,133	2,032	2,032
...	646	...	646	...	...	24	...	327	230	143	129	1,673	2,175	2,526
2,892	646	...	3,538	...	...	24	...	327	801	332	268	2,806	4,207	4,558
...	2,365	...	2,365	228	...	12,274	...	71	979	430	367	350	2,120	14,465
...	393	...	393	...	...	...	...	...	57	18	22	39	136	136
...	2,758	...	2,758	228	...	12,274	...	71	1,030	448	389	389	2,256	14,601
...	700	...	700	...	...	138	...	...	322	89	70	48	529	667
...	370	...	370	...	...	...	...	...	159	95	49	6	309	309
...	160	...	160	...	...	...	...	...	...	...	1	72	73	73
...	1,230	...	1,230	...	...	138	...	...	481	184	120	126	911	1,049
1,750	...	150	1,900	...	...	22,335	...	6,003	2,271	1,319	934	3,133	7,657	35,995
180	548	...	728	...	...	...	...	34	95	27	106	311	539	573
1,930	548	150	2,628	...	...	22,335	...	6,037	2,366	1,346	1,040	3,444	8,196	36,568
...	631	...	631	...	...	...	...	...	97	11	41	39	188	188
...	1,007	...	1,007	...	...	...	...	24	311	...	44	47	302	326
...	200	...	200	...	...	...	...	...	30	...	...	26	56	56
...	1,838	...	1,838	...	...	...	...	24	338	11	85	112	546	570
4,822	7,020	150	11,992	228	...	34,771	...	6,459	5,016	2,321	1,902	6,877	16,116	57,346
...	1,496	57	1,553	2,400	...	...	...	69	250	95	160	207	712	781
...	752	...	752	...	...	...	...	...	98	...	33	31	162	162
...	797	60	857	...	...	...	...	...	118	...	26	16	160	160
...	3,045	117	3,162	2,400	...	...	...	69	466	95	219	254	1,034	1,103
...	648	...	648	...	...	...	...	...	16	...	...	89	105	105
...	1,292	...	1,292	...	...	1,983	...	60	465	...	109	333	907	2,950
5,476	250	80	5,806	1,180	...	...	...	24	500	...	...	1,688	2,188	2,212
5,476	5,230	197	10,903	3,580	...	1,983	...	153	1,447	95	328	2,364	4,234	6,370
387	...	...	387	...	...	...	...	...	149	...	50	214	413	413
...	232	...	232	...	...	...	...	...	...	...	31	130	161	161
...	255	...	255	...	...	...	...	259	72	101	13	20	206	465
387	487	...	874	...	...	...	...	259	221	101	94	364	780	1,039

in Bengal during the year ending 31st March 1909—contd.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payment to sinking fund.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities (other than for sinking funds).	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
85,471	...	...	...	2,346	20	2,125	1,077	5,548	91,019	2,381	5,856	8,237	99,256	
15,018	...	...	...	...	...	795	42	857	15,875	...	6,870	6,870	22,745	
5,508	...	...	...	...	...	565	183	748	6,256	386	2,955	3,341	9,597	
19,796	...	...	...	...	...	2,690	75	2,765	22,561	214	1,701	1,915	24,476	
1,25,793	...	...	...	2,346	20	6,175	1,377	9,918	1,35,711	2,981	17,382	20,363	1,56,074	
56,028	...	...	...	...	25	9,797	5,892	15,714	71,742	860	8,348	9,208	80,950	
16,786	...	...	...	...	...	4,084	...	4,084	20,870	...	3,445	3,445	24,315	
7,463	...	...	...	...	...	756	123	879	8,342	...	1,721	1,721	10,063	
12,000	...	...	...	...	48	1,604	125	1,777	13,777	...	6,360	6,360	20,137	
92,277	...	...	...	...	73	16,241	6,140	22,454	1,14,731	860	19,874	20,734	1,35,465	
3,51,738	...	...	...	2,346	93	29,889	8,914	41,242	3,92,980	15,985	56,059	72,044	4,65,024	
63,013	...	...	...	...	...	7,660	1,012	8,672	71,685	482	81,720	82,202	1,53,887	
26,788	...	...	...	427	...	154	322	903	27,691	...	6,037	6,037	33,728	
89,801	...	...	...	427	...	7,814	1,334	9,575	99,376	482	87,757	88,239	1,87,615	
2,50,349	...	...	...	11,238	...	13,189	14,902	39,329	2,89,678	4,804	55,558	60,362	3,50,040	
5,519	...	...	...	...	...	180	3	183	5,702	3	847	850	6,55	
2,55,868	...	...	...	11,238	...	13,369	14,905	39,512	2,95,380	4,807	56,405	61,212	3,56,592	
34,108	...	...	...	596	...	3,385	1,947	5,928	40,036	56	3,429	3,485	43,521	
16,949	...	...	...	...	30	4,255	1,899	6,184	23,133	...	13,415	13,415	36,548	
18,144	...	...	...	...	...	125	...	125	18,269	...	5,255	5,255	23,524	
69,201	...	...	...	596	30	7,765	3,846	12,237	81,438	56	22,099	22,155	1,03,593	
2,40,314	...	...	...	24,382	...	31,095	1,441	56,918	2,97,232	11,733	1,56,820	1,68,553	4,65,785	
25,992	...	...	...	...	25	2,675	658	3,358	29,350	13	2,519	2,532	31,882	
2,66,306	...	...	...	24,382	25	33,770	2,099	60,276	3,26,582	11,746	1,59,339	1,71,085	4,97,667	
15,391	...	...	...	...	...	735	449	1,184	16,575	100	4,282	4,382	20,957	
21,132	...	...	...	...	...	4,417	117	4,534	25,666	241	2,728	2,969	28,635	
10,499	...	...	...	...	...	2,308	79	2,387	12,886	1,118	2,669	3,787	16,673	
47,022	...	...	...	...	...	7,460	645	8,105	55,127	1,459	9,679	11,138	66,265	
7,28,198	...	...	...	36,643	55	70,178	22,829	1,29,705	8,57,903	18,550	3,35,279	3,53,829	12,11,732	
56,675	...	...	...	...	50	2,495	4,209	6,754	63,429	2,585	2,891	5,476	68,905	
7,225	...	...	...	...	...	388	1	389	7,614	50	5,464	5,514	13,128	
10,095	...	...	...	...	...	158	3	161	10,256	422	2,015	2,437	12,693	
73,995	...	...	...	...	50	3,041	4,213	7,304	81,299	3,057	10,370	13,427	94,726	
25,588	...	...	...	...	...	4,472	3,718	8,190	33,778	...	3	3	33,781	
70,244	...	...	...	1,672	...	5,193	16,730	23,595	93,839	338	2,16,283	2,16,621	3,10,460	
38,452	...	...	...	...	...	2,300	17	2,317	40,769	...	6,421	6,421	47,190	
2,08,279	...	...	...	1,672	50	15,006	24,678	41,406	2,49,685	3,395	2,33,077	2,36,472	4,86,157	
25,619	...	...	...	...	...	2,000	509	2,509	28,128	...	3,515	3,515	31,643	
6,490	...	...	...	...	...	2,295	386	2,681	9,171	2,282	1,109	3,391	12,562	
6,995	...	...	...	...	30	225	.....	255	7,250	...	1,455	1,455	8,705	
39,104	...	...	...	...	30	4,520	895	5,445	44,549	2,282	6,079	8,361	52,910	

FORM NO. III.—*Statement showing the Expenditure of the Municipalitie*

NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	GENERAL ADMINISTRATION AND COLLECTION CHARGES.								PUBLIC SAFETY.					PUBLIC			
			General Administration—Office establishment, inspection, Honorary Magistrates' establishments, etc.	Collection of taxes, including Bonded Warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, etc.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than Octroi).	Pensions and gratuities.	Annuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).	Lighting (establishment, purchase of lamps, oil, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water-supply.		Drainage.	
																Capital outlay.	Establishment, repairs, etc.	Capital outlay.	Establishment, repairs, etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CHOTA NAGPUR DIVISION—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ranchi ...	122	Ranchi	1,234	2,075	...	...	38	...	...	3,347	...	2,470	...	237	2,707	...	1,384	806	1,291
	123	Lohardaga ...	409	459	...	48	...	...	...	916	...	142	...	1	143	...	148	...	50
		Total ...	1,643	2,534	...	48	38	...	...	4,263	...	2,612	...	238	2,850	...	1,532	806	1,341
Palamau ...	124	Daltonganj ...	482	514	...	...	...	...	...	996	...	488	...	...	488	...	2,307	695	107
Manbhum	125	Purulia	674	1,278	...	...	...	...	...	1,952	...	1,258	17	21	1,296	...	211	111	1,201
	126	Jhalda	235	305	...	...	...	...	...	540	...	242	23	...	265	...	100	...	149
	127	Raghunathpur ...	180	183	...	...	...	...	...	363	...	40	...	1	41	107	...	303	115
		Total ...	1,089	1,766	...	...	...	...	...	2,855	...	1,540	40	22	1,602	107	311	414	1,465
Singhbhum...	128	Chaibassa ...	499	414	...	...	...	...	...	913	...	639	12	14	665	...	699	...	50
		Divisional Total	5,234	7,562	...	1,315	39	...	...	14,150	...	6,192	83	274	6,549	107	5,956	1,915	3,611
		GRAND TOTAL ...	1,59,586	1,93,596	1,032	7,421	7,007	2,681	...	3,71,323	33,861	2,64,558	968	1,797	3,01,184	1,81,259	2,52,583	2,27,059	1,32,529
		GRAND TOTAL FOR 1907-08.	1,88,910	1,94,562	3,693	11,252	7,028	1,472	...	4,06,817	27,992	2,45,336	20,781	1,890	2,95,999	1,13,054	2,26,555	1,44,973	1,23,849

Conservancy (including road-cleaning and watering) latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dâk bungalows and *serais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.				Total.
										Establishment.	Buildings.	Roads.	Stores.	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,192	8,406	...	271	1,346	296	40	248	...	...	790	...	15,427	504	48,001
955	604	...	62	272	...	...	...	...	...	134	153	356	6	2,740
18,147	9,010	...	333	1,618	296	40	248	...	...	924	153	15,783	510	50,741
3,774	650	186	114	852	1	...	147	100	...	...	43	1,577	...	10,553
9,244	5,911	...	134	661	...	...	59	...	...	658	1,345	2,580	...	22,115
793	1,614	...	60	99	...	23	...	...	...	...	175	551	...	3,564
1,007	1,310	...	56	50	...	...	...	...	...	...	...	9	...	2,957
11,044	8,835	...	250	810	...	23	59	...	...	658	1,520	3,140	...	28,636
3,172	7,421	60	102	97	157	138	...	...	...	391	206	104	2	12,601
49,191	38,605	354	1,064	3,617	499	225	465	100	...	2,451	1,946	23,032	... 517	1,33,655
14,03,955	5,72,471	54, 54	20,903	31,635	4,602	5,848	7,613	6,287	1,276	94,923	55,989	6,04,371	6,015	36,63,472
13,40,418	5,18,773	94,904	20,769	53,416	5,137	6,413	9,446	6,578	1,053	90,624	48,581	6,24,196	2,540	34,37,279

Public Instruction.				Contri-butions—	Miscellaneous.									
					Interest on loans.				Other items (to be specified in detail in as many columns as may be necessary).					
Schools and colleges.	Contributions.	Libraries, museums, menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individual.	Printing charges.	Law charges.	Provident fund.	Miscellaneous charges.	Total.	Total.
36	37	38	39	40	41	42	43	44	45	45(a)	45(b)	45(c)	46	47
Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	856	...	856	220	...	394	...	...	409	179	...	141	729	1,123
...	165	...	165	...	...	...	...	...	66	10	19	9	104	104
...	1,021	...	1,021	220	...	394	...	...	475	189	19	150	833	1,227
...	496	...	496	...	...	...	...	41	108	...	17	67	192	233
...	634	...	634	...	...	...	...	...	315	21	54	178	568	568
...	252	...	252	...	...	...	...	...	56	...	13	35	104	104
...	246	...	246	...	...	...	...	...	44	26	27	47	144	144
...	1,132	...	1,132	...	...	...	...	...	415	47	94	260	816	816
...	365	...	365	...	...	...	...	...	101	...	31	692	824	824
387	3,501	...	3,888	220	...	394	...	300	1,320	337	255	1,533	3,445	4,139
61,493	87,387	2,098	1,50,983	8,930	...	1,60,430	...	17,509	33,163	46,166	11,367	64,946	1,55,642	3,33,581
57,549	84,276	1,618	1,43,443	6,637	...	1,53,771	2,889	17,924	31,271	22,196	11,849	64,704	1,30,020	3,04,604

in Bengal during the year ending 31st March 1909—concld.

Total expenditure.	Extraordinary and Debt.								Total disbursements.	Balance.			Grand Total.	Remarks.
	Investments.		Payments to Sinking funds.	Repayment of loans.	Advances.		Deposits.	Total.		Deposits.	Actual balance.	Total.		
	In securities other than for Sinking funds.	In Savings Bank.			Permanent.	Other.								
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
56,254	...	...	...	951	50	4,845	5,626	11,473	67,726	731	767	1,498	69,224	
4,068	...	...	...	...	50	...	311	361	4,429	...	426	426	4,855	
60,322	...	...	....	951	100	4,845	5,937	11,833	72,155	731	1,193	1,924	74,079	
12,766	...	...	...	...	...	615	190	805	13,571	...	21,667	21,667	35,238	
26,565	...	...	...	...	...	5,238	1,283	6,521	33,086	596	9,434	10,030	43,116	
4,725	...	...	...	...	...	...	138	138	4,863	...	810	810	5,673	
3,751	...	...	...	...	...	151	...	151	3,902	...	495	495	4,397	
35,041	...	...	...	...	...	5,389	1,421	6,810	41,851	596	10,739	11,335	53,186	
15,368	...	...	...	...	...	1,620	98	1,718	17,086	...	1,022	1,022	18,108	
1,62,601	...	...	...	951	130	16,989	8,541	26,611	1,89,212	3,609	40,700	44,309	2,33,521	
48,29,473	671	1,15,048	500	2,39,414	1,498	3,89,674	2,12,432	9,59,237	57,88,710	1,15,891	14,68,532	15,84,423	73,73,133	
45,94,779	...	2,355	500	1,57,396	1,475	4,62,069	1,79,989	8,53,784	54,48,563	1,25,778	12,21,957	13,47,735	67,96,298	

FORM NO. IV.

STATEMENT SHOWING THE QUANTITIES OF ARTICLES TAXED BY OCTROI IN THE SAMBALPUR MUNICIPALITY.

DURING

1908-1909.

FORM No. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed by consumption or expenditure per head, and*

Division.	District.	Serial number of Municipality	Name of Municipality.	Population.	Grain.					Refined Sugar.					Unrefined Sugar.				
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					Mds.	Rs.	Mds.	Rs.	M. s.	Mds.	Rs.	Mds.	Rs.	S. c.	Mds.	Rs.	Mds.		S. c.
Orissa ...	Sambalpur	118	Sambalpur ...	14,003	4,86,097	22,786	1,71,062	8,018	12 0	3,346	2,091	2,202	1,376	6 4½	3,490	1,091	3,368	1,052	9 9½

Ghi.					Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.					Class II.—Animals for slaughter.					Oil.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Mds.	Rs.	Mds.	Rs.	S. c.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	P.	Rs.	Rs.	Rs.	Rs.	A.
2,470	2,059	1,734	1,445	4 15	5,40,518	30,443	2,22,868	14,259	16	9,725	338	9,725	338	4½	10,170	106	3,958	41	4 6

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					Class IV.—Articles used in the construction of buildings.					Class V.—Drugs, gums, spices and perfumes.					Class VI.—Tobacco.				
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
41	42	43	44	45	46	47	48	4	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs.	Rs	Rs.	Rs.A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.A.P.	Rs.	Rs.	Rs.	Rs	A. P.
1,06,283	2,318	94,168	2,104	7 8 11	1,07,634	1,701	1,07,634	1,701	8	63,309	999	53,504	846	3 13 0	13,321	285	12,247	262	14 4

the Sambalpur Municipality in the Orissa Division during the year ending 31st March 1909, the average the incidence of taxation per head of population.

CLOTH AND PIECE-GOODS AND ARTICLES OF CLOTHING.					CLASS VII.—INCLUDING CLOTH PIECE-GOODS, ARTICLES OF CLOTHING, AND MANUFACTURED ARTICLES OF DRESS.					CLASS VIII.—METALS AND ARTICLES OF METAL.						INCIDENCE OF TAXATION.		
Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Composition for octroi.	Class I. (Net collections.)	Total octroi. (Net collections.)	REMARKS.
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	R. A. P.	Rs.	Rs.	Rs.	Rs	Rs. A. P.				
3,35,570	5,243	2,31,781	3,622	16 8 10	3,45,687	5,459	2,41,280	3,818	17 3 7½	76,618	1,796	54,679	1,282	3 14 5½	...	51·42	56·85	

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PROVINCIAL APPENDICES

APPENDIX A.

Statement showing the date of establishment of each Municipality in Bengal, the population within Municipal limits, the actual number of Rate-payers, total number of Commissioners, and total number of, and attendance at, meetings held in each Municipality, during the year 1908-1909.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	2
Burdwan.	Burdwan ...	1	Burdwan	1st April 1865 ...	38,691	8,076	20·87	22	23	...	48·17
		2	Kalna	1st ,, 1869 ...	8,121	2,959	36·43	15	43	5	57·05
		3	Katwa	1st ,, ,, ...	7,220	2,385	33·03	12	18	1	58·33
		4	Dainhat	1st ,, ,, ...	5,618	1,270	22·6	12	13	...	5
		5	Raniganj	1st June 1876 ...	16,398	1,692	10·3	12	14	...	60·7
		6	Asansol	1st October 1896 ...	17,984	2,312	12·8	12	14	...	67·5
	Birbhum	7	Suri	July 1876 ...	8,602	1,612	18·54	16	24	8	50·52
	Bankura ...	8	Bankura	1st April 1869 ...	21,133	2,558	12·1	12	31	1	62·6
		9	Vishnupur	1st September 1873 ...	19,155	2,676	13·9	12	14	7	50·5
		10	Sonamukhi	1st April 1886 ...	13,448	1,674	12·4	9	15	...	55·3
	Midnapore ...	11	Midnapore	1865 ...	33,138	5,212	15·7	18	14	...	56·00
		12	Tamluk	1864 ...	7,872	2,074	26·34	12	20	...	54·16
		13	Ghatal	1st April 1869 ...	14,537	2,711	18·64	15	18	3	45·18
		14	Chandrakona	1st ,, ,, ...	9,315	2,177	23·37	12	23	...	64·5
		15	Ramjibanpur	1st ,, 1876 ...	10,265	1,964	19·13	9	12	...	56·48
		16	Khirpai	1st ,, ,, ...	4,995	1,164	23·3	9	10	...	62·2
		17	Kharar	1st ,, 1888 ...	9,493	1,435	15·1	15	14	...	46·6
	Hooghly	18	Hooghly-Chinsura ...	1865 ...	29,383	7,403	25·1	18	17	...	58·04
		19	Serampore	,, ...	44,151	7,426	16·7	18	14	1	58·7
		20	Uttarpara	,, ...	7,036	1,315	18·6	12	16	3	46·3
		21	Baidyabati	1869 ...	17,174	3,937	22·9	12	28	...	50·8
		22	Bhadreswar	,, ...	15,150	2,430	16·03	12	22	1	15·13
		23	Kotrung	,, ,,	5,944	1,227	20·6	9	19	...	63·1
		24	Bansberia	,, ...	6,473	1,524	23·5	9	16	1	63·2
		25	Arambagh	1886 ...	8,231	1,659	20·3	10	21	...	89·69
	Howrah	26	Howrah	1862 ...	157,594	19,410	12·3	30	21	...	53·8
		27	Bally	1st April 1883 ...	18,662	3,100	16·6	21	27	...	46·2
				Division I Total ...	556,228	93,412	16·7	375	521	31	.....
Presidency.	24-Parganas ...	28	Cossipore-Chitpur ...	1st April 1889 ...	40,750	5,796	14·2	12	58	1	66·28
		29	Maniktala	1st ,, ,, ...	32,387	6,943	21·4	12	21	2	63·3
		30	Baranagar	1st ,, 1869 ...	25,432	4,701	18·4	9	21	1	46·5
		31	Kamarhati	1st August 1899 ...	13,216	2,475	18·7	10	14	...	60·0
		32	South Suburban ...	1st April 1869 ...	26,374	6,614	25·07	10	19	...	75·8
		33	Tollyganj	1st ,, 1901 ...	12,821	2,904	22·6	9	13	1	44·4
		34	Garden Reach	13th March 1897 ...	38,000	4,037	10·6	12	20	1	52·08
		35	Rajpur	1st April 1896 ...	10,713	2,270	21·1	18	12	...	65·7
		36	Barnipur ...	1st ,, 1869 ...	4,217	998	23·6	9	19	1	45·61
		37	Jainagar	1st ,, ,, ...	8,810	1,477	16·7	12	18	3	47·2
		38	South Dum-Dum ...	1st September 1876 ...	10,904	1,658	15·2	9	12	...	52·7
		39	North ditto ...	1st ,, 1870 ...	4,996	983	19·6	9	12	1	44·4
		40	South Barrackpore ...	1st April 1869 ..	6,810	1,890	26·3	12	16	...	50·5
		41	Panihati	1st ,, 1900 ...	11,178	2,725	24·3	10	17	1	62·7
		42	Titaghar	1st ,, 1895 ...	18,665	1,424	7·6	9	14	...	61·1
		43	North Barrackpore ...	1st ,, 1869 ...	11,670	2,923	16·4	15	12	...	71·1
		44	Garulia	21st May 1896 ...	8,305	635	7·6	10	12	...	67·5
		45	Barasat	1st April 1869 ...	8,634	1,561	18·07	18	12	1	48·1
		46	Naihati	1st May ,, ...	13,851	5,075	36·6	9	12	...	62·29
		47	Halisahar	1st July 1903 ...	9,922	2,283	23·009	12	15	3	44·25
		48	Bhatpara	1st ,, 1899 ...	21,540	2,819	13·08	11	16	...	69·1
		49	Goberdanga	26th April 1870 ...	5,965	1,015	17·4	9	15	...	51·1
		50	Basirhat	1st ,, 1869 ...	16,315	2,723	16·7	15	13	1	45·1
		51	Baduria	1st ,, ,, ...	12,921	2,061	15·9	12	19	1	63·1
		52	Taki	1st ,, ,, ...	5,089	908	17·6	9	12	3	58·4
		53	Budge Budge	1st ,, 1900 ...	13,051	2,148	16·4	9	13	...	47·2
	Nadia	54	Krishnagar	1st November 1864 ...	24,547	6,226	25·3	21	17	...	54·7
		55	Santipur	11th January 1865 ...	26,898	7,343	29·1	10	13	...	84·
		56	Ranaghat	21st September 1864 ...	8,448	2,401	28·4	18	23	3	40·3
		57	Nadia	1st April 1869 ...	10,880	3,991	36·6	12	16	3	66·7
		58	Kushtia	1st ,, ,, ...	5,330	1,323	24·8	12	15	3	42·8
		59	Kumarkhali	1st ,, ,, ...	4,584	1,194	26·04	15	19	2	51·9
		60	Meherpur	15th ,, ,, ...	5,766	1,274	22·09	9	12	...	74·
		61	Birnagar	1st ,, ,, ...	3,124	792	25·3	12	14	...	42·8
		62	Chakdaha	1st May 1886 ...	5,482	1,343	24·4	12	14	1	62·7
	Murshidabad ...	63	Berhampore	1st July 1876 ...	24,397	5,873	24·07	25	17	2	47·3
		64	Murshidabad	1st April 1869 ...	15,168	2,775	18·3	15	19	...	63·15
		65	Azimganj	1st ,, 1896 ...	13,386	3,015	22·5	15	17	2	57·02
		66	Jangipur	1st ,, 1869 ...	10,921	2,350	21·5	18	17	1	39·6
		67	Kandi	1st ,, ,, ...	12,036	2,321	19·2	11	15	3	46·6
	Jessore ...	68	Jessore	1st August 1864 ...	8,054	1,756	21·8	18	18	2	41·4
		69	Kotchandpur	1st July 1883 ...	9,560	1,479	15·4	9	16	3	47·9
		70	Maheshpur	1st April 1869 ...	4,180	938	22·4	16	17	4	48·1
	Khulna	71	Khulna	1st October 1884 ...	10,480	1,862	17·7	15	22	...	39·2
		72	Satkhira	1st April 1869 ...	10,381	2,016	19·4	12	26	6	46·7
		73	Debhatta	1st July 1876 ...	5,454	923	16·9	12	15	6	41·7
				Divisional Total ...	611,500	121,661	19·9	578	779	62	.....

APPENDIX A—concld.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.	Total number of Commissioners.	Number of meetings held.	Number of meetings adjourned, or at which no quorum was obtained.	Average percentage of attendance at each meeting.
1	2	3	4	5	6	7	8	9	10	11	12
Patna.	Patna	74	Patna	November 1864	153,739	29,612	19·2	31	17	2	38·9
		75	Barh	1st May 1870	12,164	2,264	18·6	9	12	...	64·3
		76	Bihar	1st April 1869	34,151	6,762	19·8	12	13	2	65·3
		77	Dinapore	1st July 1887	22,858	4,578	21·3	19	12	...	50·9
		78	Khagole	1st October 1907	7,510	1,245	16.5	9	11	1	79
	Gaya	79	Gaya	May 1865	71,288	12,841	18	25	12	...	46·3
		80	Tikari	1st October 1885	6,437	1,093	16·9	12	14	4	50·5
		81	Daudnagar	1st ,, ,,	9,744	1,443	14·8	13	13	3	54·4
	Shahabad	82	Arrah	1st January 1865	46,170	6,647	14·4	18	18	3	34·5
		83	Jagadishpur	1st April 1869	11,451	1,632	14·4	9	13	...	55
		84	Buxar	1st ,, ,,	13,945	2,783	19·9	13	14	...	57·1
		85	Dumraon	1st ,, ,,	17,901	2,512	14·	9	16	3	56·9
		86	Bhabua	1st ,, ,,	5,660	972	17·1	10	14	...	70
		87	Sasaram	1st ,, ,,	23,644	2,766	11·6	22	19	3	47·3
				Divisional Total	436,662	77,450	17·7	211	198	21	.....
Tirhut.	Saran	88	Chapra	April 1864	45,901	10,548	22·9	18	17	1	46·3
		89	Revelganj	17th August 1876	9,765	1,784	18·2	12	13	2	38·7
		90	Siwan	April 1869	15,756	2,587	16·4	10	15	...	62·9
	Champaran	91	Motihari	15th April 1869	13,730	1,885	13·7	13	11	...	55·9
		92	Bettiah	15th ,, ,,	24,696	4,963	20·09	13	16	3	41·3
	Muzaffarpur	93	Muzaffarpur	1st November 1864	45,617	7,951	17·4	19	12	1	40
		94	Hajipur	1st June 1869	21,398	3,555	16·6	13	13	...	66·3
		95	Lalganj	,, ,,	11,502	2,030	17·6	11	14	1	54·3
		96	Sitamarhi	1st October 1882	9,538	1,820	19·08	12	14	...	62·4
	Darbhanga	97	Darbhanga	1st November 1864	66,244	8,957	13·5	22	14	...	39·6
		98	Madhubani	1st April 1869	12,900	2,609	20·2	16	12	...	57·3
		99	Roserha	1st ,, ,,	10,245	1,757	17·2	14	19	3	42·3
		100	Samastipur	1st January 1897	9,101	1,523	16·7	9	13	...	71·3
				Divisional Total	296,393	51,969	17·5	182	183	11	.....
Bhagalpur.	Monghyr	101	Monghyr	November 1864	50,133	9,447	18·8	19	15	...	47·3
		102	Jamalpur	1st July 1883	20,074	2,867	14·2	18	11	...	60·1
	Bhagalpur	103	Bhagalpur	September 1864	75,764	10,862	14·3	22	18	...	46·4
		104	Colgong	1st April 1869	5,360	1,188	22·1	11	14	...	61·9
	Purnea	105	Purnea	September 1864	14,006	2,851	20·3	19	12	...	45·3
		106	Kishanganj	1st April 1887	7,689	1,082	14·0	13	13	1	53·3
		107	Katihar	1st November 1905	9,076	1,555	17·1	12	14	...	69·1
	Darjeeling	108	Darjeeling	1st July 1850	16,928	2,068	12·2	25	17	3	48
		109	Kurseong	1st May 1879	4,469	729	16·3	12	15	1	58·6
	Sonthal Parganas	110	Deoghur	26th November 1869	7,019	956	13·6	16	13	...	61
		111	Sahebganj	1st April 1883	7,894	1,676	21·2	9	13	...	57·2
		112	Dumka	1st January 1903	5,826	1,008	18·9	10	10	2	55·0
				Divisional Total ...	223,738	36,289	16·2	186	165	7	.....
Orissa.	Cuttack	113	Cuttack	4th July 1876	46,555	6,201	14·6	18	12	1	53·2
		114	Jajpur	1st April 1869	12,109	1,962	16·2	12	15	2	65·4
		115	Kendrapara	10th March ,,	15,245	2,535	16·6	12	10	...	60
	Balasore	116	Balasore	1st April 1877	20,965	3,226	15·3	18	8	...	43·1
	Puri	117	Puri	1st ,, 1881	30,857	6,071	19·6	15	11	...	50·2
	Sambalpur	118	Sambalpur	9th ,, 1883	14,003	.....	.....	16	9	...	58·1
				Divisional Total	139,734	19,995	14·3	91	65	3	.....
Chota Nagpur.	Hazaribagh	119	Hazaribagh	1st April 1869	15,799	2,352	14·6	15	12	...	35·2
		120	Chatra	1st ,, ,,	10,599	1,052	9·9	16	24	4	29·01
		121	Giridih	1st January 1902	9,433	1,761	18·6	9	14	...	35·71
	Ranchi	122	Ranchi	1st April 1869	23,810	4,321	18·1	16	13	...	48
		123	Lohardaga	1st July 1888	6,123	868	14·1	10	16	2	50·7
	Palamau	124	Daltonganj	1st ,, ,,	4,691	1,260	26·8	10	11	...	73·63
	Manbhum	125	Purulia	26th ,, 1876	17,291	3,212	18·56	19	7	...	40·6
		126	Jhalda	1st April 1888	4,879	775	15·8	9	11	...	62·62
		127	Raghunathpur	1st ,, ,,	4,172	416	9·9	10	12	1	66·6
	Singhbhum	128	Chaibassa	1st ,, 1875	8,653	1,312	15·1	13	11	...	51
				Divisional Total	105,450	17,329	16·4	127	131	7	.....
				Grand Total	2,369,700	418,105	17·65	1,750	2,042	142	.....
				Grand Total for 1907-08	2,369,700	416,376	17·6	1,744	2,072	126	.....

APPENDIX B.

Statement showing the results of General Elections held in Municipalities in Bengal during the year 1908-09.

(NOTE.—Where no figure is entered in column 7, the number of candidates was equal to the number of vacancies and there was no contest).

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful case.	REMARKS.
1	2	3	4	5	6	7	8
	BURDWAN DIVISION.						
1	Kalna	Ward No. I 371	293	78·9	4	7	
		Ward No. II 226	147	65·04	3	7	
		Ward No. III 196	147	75·	3	8	
2	Katwa	Ward No. I 190	120	63·15	3	4	
		Ward No. II 527	336	63·75	3	8	
		Ward No. III 61	...	...	2	...	
4	Dainhat	Ward No. I 73	...	...	2	...	
		Ward No. II 169	40	23·6	2	5	
		Ward No. III 84	38	45·2	2	3	
		Ward No. IV 85	44	51·7	2	5	
7	Suri	West Khotta Bazar Ward 132	...	...	2	...	
		East ,, ,, ,, 129	89	68·99	2	5	
		Anandapur 62	...	...	1	...	
		Harietganj 85	...	...	1	...	
		Sehara 108	...	...	1	...	
		Chandri 142	80	56·33	2	7	
		Baruipara 89	...	...	2	...	
9	Vishnupur ...	Ward No. A 223	136	60·9	2	4	
		Ward No. B 306	68	22·2	2	6	
		Ward No. C 259	134	51·73	2	4	
		Ward No. D 197	...	...	2	...	
11	Midnapore ...	Ward No. I 316	151	47·7	2	4	
		Ward No. II 376	166	44·1	2	9	
		Ward No. III 410	...	...	2	...	
		Ward No. IV 516	...	...	2	...	
		Ward No. V 354	255	72	2	5	
		Ward No. VI 394	270	68·5	2	4	The election of Ward No. VI being found invalid a fresh election had to be held on 1st of May 1909.
12	Tamluk	648	147	22·68	8	12	
13	Gabtal	Ward No. I 198	...	...	2	...	
		Ward No. II 242	...	...	3	5	
		Ward No. III 176	...	...	3	4	
		Ward No. IV 79	...	...	2	...	
14	Chandrakona ...	Ward No. I 26	5	19·2			Uncontested.
		Ward No. II 35	8	22·8			Ditto.
		Ward No. III 58	7	12·			Ditto.
		Ward No. IV 61	5	8·1	1	...	
		Ward No. V 66	38	57·5	2	4	
		Ward No. VI 96	9	9·3	2	...	
15	Ramjibanpur ...	Wa d No. I 145	84	57·9	2	3	
		Wa d No. II 79	...	...	1	...	
		Wa d No. III 101	47	46·53	2	4	
		Wa d No. IV 46	...	...	1	...	
16	Khirpai ...	Ward No. I 99	...	...	2	...	
		Ward No. II 100	11	11·	1	3	
		Ward No. III 74	...	...	2	...	
		Ward No. IV 64	...	...	1	...	
17	Kharar	Ward No. I 332	223	67·1	4	5	
		Ward No. II 109	...	...	3	...	
		Ward No. III 115	...	...	3	...	
20	Uttarpara ...	Ward No. I 154	...	...	2	1	The election failed in wards I and IV and Commissioners were appointed under section 16 of Bengal Municipal Act.
		Ward No. II 198	...	...	2	...	
		Ward No. III 118	...	...	2	3	One withdrew. No contest.
		Ward No. IV 156	...	...	2	1	
27	Bally	Ward No. I 526	327	62·16	4	9	
		Ward No. II 574	429	74·7	4	2	
		Ward No. III 194	112	57·7	3	6	
		Ward No. IV 317	186	58·6	3	5	
	PRESIDENCY DIVISION.						
6b	Azimganj ...	Azimgaaj Ward ... 306	296	96·7	4	7	
		Baluchar ,, ... 721	721	100	4	11	
		Manulla Bazar ,, ... 196	...	...	2	...	The election of this Ward having failed, the vacancies were filled up under section 16 of the Municipal Act.

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the Ward or Municipality, if not divided into wards.			Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	Remarks.
1	2	3			4	5	6	7	8
	Patna Division.								
75	Barh ...	Walipur		260	...	...	2	...	
		Talibpur		278	...	...	1	...	
		Sabinpur		377	298	79·0	2	3	
		Choundhi		77	...	...	1	...	
76	Bihar	Ward No.	I ...	1,105	670	60·6	2	4	
			II ...	644	358	55·5	2	9	
			III ...	842	501	60·9	2	15	
			IV ...	279	216	77·4	2	11	
77	Dinapore	Ward No.	I ...	202	52	25·7	2	5	
			II ...	1,004	239	23·8	4	5	
			III ...	186	...	...	2	...	
			IV ...	1,191	304	25·5	4	6	
79	Gaya	.....		5,714	2,848	49·7	16	49	
82	Arrah	Ward No.	I ...	728	...	...	3	...	
			II ...	855	406	47·5	3	4	
			III ...	1,093	...	...	3	...	
			IV ...	698	...	...	3	...	
83	Jagdispur	Ward No.	I ...	106	...	50	1	...	There was no candidate in Ward I, and a Commissioner was eventually appointed by Government.
			II ...	128	2	50	1	...	
			III ...	128	2	50	1	...	
			IV ...	218	4	50	2	...	
			V ...	158	2	50	1	...	
84	Buxar	Ward No.	I ...	300	154	51·3	3	7	
			II ...	140	82	58·5	3	5	
			III ...	108	60	55·5	2	5	
85	Dumraon	Ward No.	I ...	421	37	8·7	3	10	
			II ...	423	98	23·1	3	7	
86	Bhabua	Ward No.	I ...	11	...	...	1	...	
			II ...	71	...	...	1	...	
			III ...	60	...	...	1	...	
			IV ...	32	...	...	1	...	
			V ...	77	...	...	1	...	
			VI ...	60	...	...	1	...	
87	Sasaram	Ward No.	I ...	217	77	35·4	3	...	
			II ...	224	140	62·5	3	5	
			III ...	243	102	41·9	2	4	
			IV ...	185	90	48·6	2	...	
			V ...	219	152	69·4	2	5	
			VI ...	212	144	67·9	2	7	
	Tirhut Division.								
88	Chapra	Ward No.	I ...	997	483	45·7	3	10	
			II ...	1,032	618	59·8	3	6	
			III ...	683	87	12·7	3	4	
			IV ...	666	406	60·9	3	7	
89	Revelganj			586	388	66·2	8	13	
90	Siwan			1,042	649	62·2	6	14	
91	Motihari	.....			...	...	8	10	
93	Muzaffarpur ...	Ward No.	I ...	221	...	...	2	...	
			II ...	678	...	...	2	...	
			III ...	554	...	...	2	...	
			IV ...	234	...	...	2	...	
			V ...	185	159	85·9	2	3	
			VI ...	608	459	75·4	2	4	
94	Hajipur	Ward No.	I ...	235	35	14·8	2	...	
			II ...	224	4	1·7	2	...	
			III ...	249	6	2·4	2	...	
			IV ...	341	3	·8	2	...	
97	Darbhanga ...	Ward No.	I ...	278	141	50·7	3	...	
			II ...	369	120	32·5	2	7	
			III ...	768	308	40·1	2	5	
			IV ...	595	271	45·5	2	5	
			V ...	501	...	...	2	...	
			VI ...	464	55	11·8	2	4	
			VII ...	829	346	41·7	2	4	
98	Madhubani ...	Ward No.	I ...	115	19	16·5	2	...	
			II ...	168	17	10·1	2	...	
			III ...	239	17	7·1	2	...	
			IV ...	352	16	4·5	2	...	
			V ...	207	18	8·6	2	...	
	Bhagalpur Division.								
103	Bhagalpur ...	Ward No.	I ...	1,390	701	50·4	2	5	
			II ...	1,431	...	...	3	7	
			III ...	624	428	68·5	3	5	
			IV ...	514	240	46·6	2	5	
			V ...	1,226	415	33·8	2	4	
			VI ...	2,151	...	...	2	6	

APPENDIX B—*concluded.*

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of voters in the Ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected.	Number of candidates for election in successful cases.	REMARKS.
1	2	3	4	5	6	7	8
	ORISSA DIVISION.						
113	Cuttack	Ward No. I ... 405	186	45·9	1	...	
		Ward No. II ... 489	278	56·8	2	4	
		Ward No. III ... 234	87	37·2	1	4	
		Ward No. IV ... 267	139	52·6	1	2	
		Ward No. V ... 385	205	53·2	1	2	
		Ward No. VI ... 357	78	21·8	2	...	
		Ward No. VII ... 317	224	70·6	1	2	
		Ward No. VIII ... 560	232	41·4	2	3	
		Ward No. IX ... 302	82	27·1	1	...	
116	Balasore	Ward No. I ... 139	56	40·3	2	4	
		Ward No. II ... 198	97	48·9	2	5	
		Ward No. III ... 121	67	55·4	2	6	
		Ward No. IV ... 158	96	60·8	2	4	
		... 396	125	31·6	2	4	
	CHOTA NAGPUR DIVISION.						
119	Hazaribagh ...	Ward No. I	...	...	2	...	
		Ward No. II	...	...	2	...	
		Ward No. III	103	54·2	2	3	
		Ward No. IV	...	...	2	...	
		Ward No. V	153	66·8	2	5	

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which each form of tax is levied, and the result of any revision of assessment made during the year 1908-1909.

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year. Increase in income.	Decrease in income.	Remarks.
1	2	3	4	5	6	7
	Burdwan Division.			Rs. A. P.	Rs. A. P.	
1	Burdwan	Rate on holdings ...	At the rate of 7½ per cent. on the annual value of holdings.	331 0 0	.....	
		Water-rate	At the rate of 7½ per cent. on those holdings that have house connections, and at the rate of 6 per cent., generally within the water-supply area.	271 0 0	.....	
		Latrine-fees	At 3¾ per cent. on the annual value of holdings.	158 0 0	.....	
2	Kalna	Tax on persons ...	According to circumstances and property, annas 8 to Re. 1 per cent. on the annual income of the assessee.	.....	90 0 0	
		Latrine fees	According to scale fixed by the Commissioners up to Rs. 96, and above at 6¼ per cent.	9 0 0	.....	
3	Katwa	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	.....	
			Government buildings are assessed at 7½ per cent. on the annual value of holding.	585 0 0	.....	General revision.
		Latrine-fees	According to annual value of holdings...	155 0 0	.....	
4	Dainhat	Tax on persons ...	According to circumstances and property, annas 12 per cent. on the annual income.	.....	.....	
		Latrine-fees ...	At Rs. 5 per cent. on the annual value of holdings.	.....	.....	
5	Raniganj	Rate on holdings ...	7½ per cent. on the annual value of holdings.	21 0 0	.....	
6	Asansol	Ditto ...	7½ per cent. on the annual value of holdings.	10,248 0 0	.....	Due mainly to revision of assessment of East Indian Railway holdings.
7	Suri	Tax on persons ...	According to their circumstances and property. Rupee 1 and annas 2 per cent. per month on income of above Rs. 30 per month, and Re. 1 on income up to Rs. 30 per month.	.....	.....	
			Government buildings are assessed at a rate of 7½ per cent. on the annual value of every such holding according to section 89 of the Bengal Municipal Act.			
		Latrine fees	According to the value of holdings ...	.....	.....	
			Annual value. / Quarterly tax. Rs. A. Re. 1 to Rs. 2 ... ... 0 1 Rs. Rs. Above 12 to 24 ... ... 0 3 ,, 24 ,, 30 ... ... 0 6 ,, 30 ,, 36 ... ... 0 9 ,, 36 ,, 48 ... ... 0 12 ,, 48 ,, 60 ... ... 0 15 ,, 60 ,, 72 ... ... 1 2 ,, 72 ,, 84 ... ... 1 5 ,, 84 ,, 100 ... ... 1 8 ,, 100 for every Rs. 25, annas 4 per quarter.	47 7 0	.....	
8	Bankura	Tax on persons ...	At Re. 1-2 per cent. per month	3,123 0 0	.....	The Municipal Commissioners revised the rate during the year, increasing it from Re. 1-2 per cent. to Re. 1-8 per cent. This resulted in an increase of Rs. 3,123 which will take effect from 1909-10.
		Latrine-fees	Valuation	581 0 0	.....	The revision of rates of latrine fees was made with effect from April 1908, and this brought in an increase of Rs. 581 to the income.
			Rs. Rs. / Annual fees. Rs. A. From 1 to 25 (with privy) 3 0 ,, 26 ,, 30 ,, ... 4 0 ,, 31 ,, 60 ,, ... 5 0 ,, 61 ,, 90 ,, ... 7 8 ,, 90 ,, 120 ,, ... 9 8 ,, 121 ,, 150 ,, ... 12 0 ,, 151 ,, 200 ,, ... 16 0 ,, 201 ,, 250 ,, ... 20 0 ,, 251 ,, 300 ,, ... 24 0 ,, 301 ,, 400 ,, ... 28 0 ,, 401 ,, 500 ,, ... 32 0 ,, 501 ,, 600 ,, ... 34 0 ,, 601 upwards ,, ... 36 0			
9	Vishnupur	Tax on persons ...	At Re. 1-2 per cent. per month ...	144 0 0	.....	
		Latrine fees	At Rs. 3 where the annual value of holding is Rs. 25 or less, and 6 pies per rupee on the annual value of holding exceeding Rs. 25 in addition to Rs. 3 above referred to.	180 0 0	.....	
10	Sonamukhi	Tax on persons ...	2 per cent. per month	844 0 0	.....	Genera revision.
11	Midnapore	Rate on holdings ...	7½ per cent. on annual value of holdings both for house and house service rates.	152 0 0	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Burdwan Division—*concld.*			Rs. A. P.	Rs. A. P.	
12	Tamluk	Tax on persons ... Latrine fees ...	At 12 annas per cent. ... ... According to the scale of fees sanctioned by the Municipal Commissioners.	....	....	
13	Ghatal	Tax on persons ...	1½ per cent. per month on the income according to circumstances and property.	.....	.....	
14	Chandrakona	Ditto ...	1 per cent. according to circumstances and property within the Municipality.	.....	54 0 0	
15	Ramjibanpur	Ditto ...	Annas 12 per cent. on the annual income of the assessees according to their circumstances and property.	.....	24 0 0	
16	Khirpai	Ditto ...	1½ per cent. on the annual income of the assessees according to their circumstances and property.	.....	.....	
17	Kharar	Ditto ...	1 per cent. on the annual income of the assessees according to their circumstances and property.	.....	88 0 0	
18	Hooghly-Chinsura ...	Rate on holdings ...	7½ per cent.	House tax— 128 11 6 Latrine— 71 13 0	.....	
19	Serampore	Rate on holdings ... Latrine fees ...	7½ per cent. on annual value of holdings For holdings valued from Rs. 6 to Rs. 20 annas 12 per annum; over Rs. 20 to Rs. 37-8, Re. 1-8 per annum; and for holdings above the annual value of Rs. 37-8 at 4½ per cent. on the annual value of holdings.	454 0 0 203 0 0	....	General revision.
20	Uttarpara	Rate on holdings ...	7½ per cent. for house and 4½ per cent. for latrine on the probable letting value of holdings.	122 0 6	.....	
21	Baidyabati	Rate on holdings ... Latrine-fees ...	At the rate of 6 per cent. on the annual value of holdings.	.....	.....	
22	Bhadreswar	Rate on holdings in Wards Nos. I, II and III, Bhadreswar, Gourhati and Telinipara. Tax on persons in Ward Nov. IV, Mankundu. Latrine fees ...	6½ per cent. on annual value of holdings. There is no fixed rate, but generally levied at 7 per cent. on the annual income of the rate-payers. No fixed rate, but generally levied at Rs. 4-11 per cent. on the annual value of domestic holdings, and Rs. 9-6 on the annual value of cooly lines.	..... 24 0 0	59 12 3 ..... 46 6 3	
23	Kotrung	Rate on holdings ... Latrine-fees ...	6½ per cent. on the annual value of holdings. 3½ per cent. on the annual value of holdings.	..... 1,727 14 3	294 0 0	Owing to the introduction of Part IX of the Act.
24	Bansberia	Tax on persons ..	1½ per cent. per annum on the annual income of persons occupying holdings according to their circumstances and property.	.....	.....	The rate was raised from 1½ per cent. to 1¾ per cent. at a special meeting held on the 25th January 1904, but it was erroneously shown in 1907-08 as 1½ per cent. instead of 1¾ per cent.
25	Arambagh	Tax on persons ...	Annas 12 per cent.	.....	26 0 0	
26	Howrah...	Rate on holdings ... Lighting rate ... Latrine fees ... Water rate ...	7½ per cent. ... ... 3 ,, ,, ... According to revised scale ... ... 5 and 6 per cent.	743 12 0 121 0 6 ..... 555 12 0	.... 15,779 0 6	
27	Bally	Rate on holdings ...	7½ per cent. on annual valuation of holdings.	.....	304 0 6	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division.			Rs. A. P.	Rs. A. P.	
28	Cossipore-Chitpur ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	22,755 2 9	.....	General revision.
		Latrine fees ...	According to a scale	1,639 7 0	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	9,095 8 6	.....	
		Lighting-rate ...	At 3 per cent.	20,985 7 6	.....	
29	Maniktala	Rate on holdings ...	At 7½ per cent. on the annual value of holdidgs.	518 14 3	.....	
		Latrine fees ...	According to a scale	141 2 0	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	1,153 6 0	.....	
		Lighting-rate ...	At 3 per cent.	6 3 0	.....	
30	Baranagar	Rate on holdings ...	House rate at 6½ per cent. on the annual value of holdings.	1,718 1 0	.....	General revision.
		Latrine fees ...	According to a scale	4,459 14 6	.....	
31	Kamarhati	Rate on holding ...	At 6½ per cent. on the annual value of holdings.	1,154 0 6	.....	General revision.
		Latrine fees ...	According to a scale	997 10 0	.....	
32	South Suburban ...	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	670 0 0	.....	
		Water-rate ...	At 3 per cent. on the annual value of holdings.	124 0 0	.....	
		Latrine fees ...	According to a scale	140 0 0	.....	
33	Tollyganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.			
		Latrine fees ...	According to a scale			
		Water-rate ...	At 5½ per cent. on the annual value of holdings within 400 feet from the hydrant, and 4½ per cent. on the annual value of holdings beyond 400 feet but within 1,000 feet from the hydrant.	1,704 0 0	.....	
34	Garden Reach ...	Rate on holdings ...	At 7½ percent. on the annual value of holdings.	.....	.....	
		Latrine fees ...	According to a scale	.....	.....	
		Water-rate ...	At 3½ per cent. on the annual value of holdings.	.....	.....	
35	Rajpur	Tax on persons ...	From annas 10 to Re. 1 according to circumstances of the assessees.	.....	304 9 6	
		Latrine fees	At 6½ per cent. on the annual value of holdings.	.....	62 15 0	
36	Baruipur	Tax on persons ...	Generally at ¾ per cent. on the annual income.	.....	.....	The result of the general revision of assessment made during the year will be shown next year.
		Latrine fees	At 3 per cent. on the annual value of holdings.	.....	.....	
37	Jainagar	Tax on persons ...	By apportionment, having regard to the circumstances and property within the Municipality.	219 9 0	.....	General revision.
		Latrine fees	At 1½ per cent. on the annual value of holdings.	32 15 0	.....	
38	South Dum-Dum ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings.	.....	.....	The result of the general revision of assessment made during the year will be shown in the next year.
		Tax on persons ...	At Re. 1 per cent. on the annual income of assessees.	.....	.....	
		Latrine fees	According to a scale	.....	.....	
		Water-rate	At 2 to 4 per cent. respectively on the annual value of holdings.	.....	.....	
39	North Dum-Dum ...	Tax on persons ...	At 1 per cent. on the annual income of assessees.	.....	.....	
		Latrine fees ...	At 3 per cent. on the annual value of holdings.	.....	.....	
40	South Barrackpore ...	Rate on holdings ...	At 5 per cent. on the annual value of holdings in Ward No. IV.	.....	.....	
		Tax on persons ...	At 1 per cent. on the annual income of rate-payers.	.....	.....	
		Latrine fees ...	At 5 per cent. on the annual value of holdings.	.....	.....	
41	Panihati	Tax on persons ...	At 3 pies per rupee on the quarterly income.	510 3 6	.....	General revision
		Latrine fees ...	At 7½ per cent. on the annual value of holdings.	645 12 4	.....	
42	Tittaghar	Rate on holdings ...	House rate at 7½ per cent. on the annual value of holdings.	1,794 11 3	.....	General revision.
		Latrine fee ...	At 9 pies per head per month in the cooly lines and 5½ per cent. on the annual value of the holdings.	3,841 4 3	.....	
43	North Barrackpore ...	Tax on persons ...	At annas 10 per cent. on income ...	.....	.....	
		Latrine fees ...	At annas 10 per cent. on the annual value of holdings.	.....	.....	
44	Garulia	Rate on holdings ...	At 6 per cent. on the annual value of holdings.	348 10 0	.....	
		Latrine fees	At 1 anna and 3 pies per head of population (adult) per month.	258 4 6	.....	
45	Barasat	Tax on persons ...	At the uniform rate of 13 annas per hundred.	.....	.....	
		Latrine fees	At 7 per cent. on the annual letting value of holdings.	.....	.....	
46	Naihati	Tax on persons ...	At Re. 1-2 per quarter on a monthly income of Rs. 100.	1,516 0 0	.....	
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	.....	
47	Halisahar	Tax on persons ...	At annas 8 per cent. on the annual income.	.....	.....	
		Latrine fees ..	At 6 per cent. on the annual value of holdings.	.....	.....	
48	Bhatpara	Rate on holdings ...	At 6 per cent. on the annual letting value of holdings.	2,165 8 0	.....	
		Latrine fees ...	At 5 per cent. on the annual letting value of holdings.	.....	.....	
49	Gobardanga	Tax on persons ...	At ¾ per cent. on the annual income of assesses.	.....	106 6 9	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Presidency Division—*concld.*			Rs. A. P.	Rs. A. P.	
50	Basirhat	Tax on persons ...	At 12 annas per cent. on the annual income of assesses.	.....	.....	
		Latrine-fees	At 7½ per cent. on the annual value of holdings.	.....	.....	
51	Baduria	Tax on persons ...	At 12 annas per cent. on the annual income.	5 11 6	.....	
		Latrine-fees	According to a scale	.....	.....	
52	Taki	Tax on persons ...	No fixed rate: generally at Re. 1 per cent. on annual income.	13 0 0	.....	
		Latrine-fees	At 7 per cent. on annual value of holdings.	3 0 0	.....	
53	Budge-Budge	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	.....	.....	
		Latrine-fees ...				
54	Krishnagar	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	303 0 0	.....	
		Latrine-fees	According to a sliding scale on the valuation of holdings.	161 0 0	.....	
55	Santipur	Rate on holdings ...	At 7 per cent. on the annual valuation of holdings.	.....	.....	
		Latrine-fees	At 5½ per cent. on the annual valuation of holdings.	.....	.....	
56	Ranaghat	Rate on holdings ...	At 6½ per cent. on the annual valuation of holdings.	113 4 0	.....	
		Latrine-fees	At 5½ per cent. on the annual valuation of holdings.	79 7 9	.....	
57	Nadia	Rate on holdings ...	At 6½ per cent. on the annual valuation of holdings.	.....	.....	
		Latrine-fees				
58	Kushtia	Rate on holdings ...	At 6½ per cent. on the annual valuation of holdings.	138 5 0	.....	
		Latrine-fees	At 5 per cent. on the annual valuation of holdings.	40 12 0	.....	
59	Kumarkhali	Tax on persons ...	No fixed rate	.....	.....	
		Latrine-fees	At 7½ per cent. on the annual valuation of holdings.	.....	.....	
60	Meherpur	Tax on persons ...	No fixed rate	.....	9 7 3	
61	Birnagar	Ditto ...	Ditto	.....	.....	
62	Chakdah	Ditto ...	Ditto	85 0 0	.....	
63	Berhampore	Rate on holdings ...	House rate at 7½ per cent.	808 0 0	.....	
		Water-rate ...	At 7½ per cent.	701 0 0	.....	
		Latrine-fees	According to a scale	261 0 0	.....	
64	Murshidabad	Tax on persons ...	At 1 per cent. on income	.....	.....	
		Latrine-fees	According to a scale	.....	.....	
65	Azimganj	Tax on persons ...	At 1 per cent. on income	.....	.....	
		Latrine-fees	At 5 per cent. on the annual valuation of holdings.	.....	.....	
66	Jangipur	Tax on persons ...	At 1 per cent. on income	28 0 0	.....	
		Latrine-fees ...	At 11 pies per rupee on the annual valuation of holdings.	35 0 0	.....	
67	Kandi	Tax on persons ...	At 1 per cent. on income	.....	157 0 0	
		Latrine-fees ...	At 11 annas per Rs. 100 on the annual valuation of holdings.	.....	55 0 0	
68	Jessore	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	412 0 0	.....	
		Latrine-fees	According to a sliding scale varying from Rs. 2-8 to annas 8 per annum.	300 0 0	.....	
69	Kotchandpur	Tax on persons ...	Generally at 1 per cent. on the annual income of the rate-payers.	.....	36 2 0	
		Latrine-fees in portions of Wards Nos. I and II.	At Rs. 3-12 per annum on annual valuation of holdings.	.....	83 2 0	
70	Maheshpur	Tax on persons ...	Re. 1-8 or annas 2 per month per cent. on the annual income of the rate-payers	.....	.....	
71	Khulna	Rate on holdings ...	At 7½ per cent. on the annual valuation of holdings.	8 0 0	.....	
		Tax on persons ...	No fixed rate, generally at 1 per cent. on income.			
		Latrine-fees	At annas 12 per cent. on the annual valuation of holdings.			
72	Satkhira	Tax on persons ...	At 1 per cent. on annual income ...	.....	85 0 0	
		Latrine-fees	At annas 12 per cent. on the annual valuation of holdings.	56 0 0	.....	
73	Debhatt	Tax on persons ...	At 1 per cent. on annual income ...	250 12 3	.....	

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division.			Rs. A. P.	Rs. A. P.	
74	Patna	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	2,059 0 0	.....	House-tax ... ... 1,906 12 Latrine-tax ... ... 152 12 Total ... 2,059 8
		Latrine fees	Ditto ditto.			
75	Barh	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	.....	
76	Bihar	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees	At Rs. 4-11 per cent. on the annual value of holdings.	.....	.....	
77	Dinapore	Rate on holdings ...	At 7½ per cent. per annum on the annual value of holdings.	.....	.....	
		Rate on arable lands	At 6¼ per cent. per annum on the annual value of holdings.	.....	.....	
		Latrine fees	At 4¼ per cent. on the annual value of holdings.	.....	.....	
78	Khagole	Rate on holdings ...	At 5 per cent. per annum on the annual value of holdings.	.....	.....	
79	Gaya	Ditto	At 7½ per cent. on the annual value of holdings.	.....	131 0 0	
		Latrine fees	At 5 per cent.	.....	.....	
80	Tikari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
81	Daudnagar	Tax on persons ...	At an average rate of 2 per cent. per annum according to circumstances of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government holdings.	.....	.....	
82	Arrah	Tax on persons ...	At the rate of Rs. 1-8 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of buildings.	.....	.....	
		Water-rate	At 7½ per cent. on the annual value of holdings when the houses are situated in any road supplied with water, and Rs. 6 per cent. when the houses are situated in any road not so supplied.	.....	.....	
		Latrine fees	In this Municipality this fee is assessed at the following scale when value does not exceed :—	.....	.....	
			Rs. Class I, up to 25 at 1 per cent. „ II, „ 50 „ 3 „ „ III, „ 100 „ 8 „ „ IV, „ 200 „ 12 „ „ V, „ 400 „ 16 „	.....	.....	
			and Class VI above Rs. 400 at Rs. 4 per cent. and part thereof.	.....	.....	
83	Jagadispur	Tax on persons ...	At 1½ per cent. per annum according to the circumstances and property of assessees.	.....	68 0 0	
84	Buxar	Ditto	Ditto ditto	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway buildings.	1,119 0 0	.....	
		Latrine fees	On the annual value of buildings as given below:—			
			Rs. Class I, from 6 to 12 at ¼ per cent. „ II, „ 13 to 25 „ ½ „ „ III, „ 26 to 50 „ 1 „ „ IV, „ 51 to 100 „ 4 „ „ VI, „ 201 to 400 „ 12 „ For every Rs. 100 or part thereof above Rs. 400 at 3 per cent.	259 0 0	.....	
85	Dumraon	Tax on persons ...	At 1-9 per cent. per annum up to Rs. 600 and on amount exceeding Rs. 600 per year at Re. 1-10-8 per per annum.	.....	68 0 0	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	

APPENDIX C—*continued.*

Serial number of the Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Patna Division—*concld.*			Rs. A. P.	Rs. A. P.	
86	Bhabua	Tax on persons ...	At 1 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ..	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
87	Sasaram	Tax on persons ...	At 1½ per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
	Tirhut Division.					
88	Chapra	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	47 0 0	
		Latrine fees	At 3½ per cent. on the annual value of holdings.	.....	.....	Latrine fee was introduced in Ward No. II from the second quarter of 1908-09, at the rate of 7½ per cent. which was reduced to 3½ per cent. from the fourth quarter of the year.
89	Revelganj	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
90	Siwan	Tax on persons ...	At 1 per cent. according to the circumstances and property of assessees.	.....	140 4 6	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
		Latrine fees	At 4½ per cent. on the annual value of holdings.	218 5 6	.....	
91	Motihari	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	266 0 0	.....	
		Latrine fees	At 6 per cent. on the annual value of holdings.	.....	1 0 0	
92	Bettiah	Tax on persons ...	At 1½ per cent. according to circumstances and property of assessees.	857 0 0	.....	
		Tax on holdings ...	At 7½ per cent. on the annual value of holdings.	493 0 0	.....	
		Latrine fees	On the annual value of holdings as detailed below:— Below Rs. 20 same as Municipal tax. From— Rs. 20 to 40 Rs. a. 0 6 a quarter. 41 to 80 0 9 ,, 81 to 120 0 12 ,, 121 to 160 0 15 ,, 161 to 200 1 2 ,, 200 and upwards at 2½ per cent.	116 0 0	.....	
93	Muzaffarpur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees	At 5 per cent. on the annual value of holdings.	.....	.....	
94	Hajipur	Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	735 0 0	.....	Tax on houses was revised, and it will take effect from the year 1909-10.
95	Lalganj	Ditto	Ditto ditto	.....	.....	
96	Sitamarhi	Tax on persons ...	There being no rate fixed, the assessment is made according to circumstances and properties of persons occupying holdings.	972 9 3	.....	The assessment was made in the year 1907-08, but has taken effect from 1908-09.
		Rate on holdings ...	At 7½ per cent. on the annual value of Government and Railway holdings.	141 0 0	.....	
		Latrine fees	At 12 annas to Rs. 6 per holding per annum.	743 5 6	.....	
97	Darbhanga	Tax on persons ...	At 1 per cent. per annum according to the circumstances and property of the assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	3,000 0 0	.....	No general revision of assessment was made during the year under report. The assessment of the Raj buildings was revised, the result being an increase of Rs. 3,000 a year.
		Latrine fees	At 4 per cent. on the annual value of holdings.	.....	.....	
98	Madhubani	Tax on persons ...	At annas 12 per cent. per annum according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of holdings.	.....	.....	
99	Roserah	Tax on persons ...	There being no fixed rate, the assessment is made according to circumstances and property of assessees.	.....	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government buildings.	.....	.....	
100	Samastipur	Tax on persons ...	At 1 per cent. according to circumstances and property of assessees.	3,119 0 0	.....	
		Rate on holdings ...	At 7½ per cent. on the annual value of Government holdings.	.....	.....	
	Bhagalpur.					
101	Monghhyr	Rate on holdings ...	At 7½ per cent., and arable land-tax at the same rate.	1,168 0 0	.....	
		Latrine fees ...	At Rs. 3-12-4 per cent.			
02	Jamalpur	Rate on holdings ...	At 7½ per cent.	40 4 3	.....	
		Latrine fees ...	At 3½ per cent.	18 5 6		

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	
	Bhagalpur Division —concld.			Rs. A. P.	Rs. A. P.	
103	agalpur	Rate on holdings ...	At 7½ per cent.	1,155 0 0	... ...	Due to assessment of holdings in the newly added area.
		Latrine fees	At 3 per cent., ...	.....	... ...	
		Water-rate	At 7½ per cent., on holdings having house-connections, and at 5 per cent. for those having no connections. Holdings assessed at a valuation of below Rs. 10 a year are charged neither latrine fees nor water-rate.	.....	.....	
104	Colgong	Tax on persons ...	According to an average rate of Rs. 1-12 per cent. per annum on the annual income of the assessee, and according to the circumstances and property within the Municipality. Government and Railway buildings are assessed at 7½ per cent. on the valuation of holdings.	220 0 0	.....	General revision.
105	Purnea	Rate on holdings ...	At 7½ per cent.	.....	... ..	
		Latrine fees	At 3½ per cent.	.....	... ..	
106	Kishanganj	Rate on persons ...	According to circumstances and property at 9 annas per cent. on the annual income.	571 0 0	.....	General revision.
107	Katihar	Rate on holdings ...	At 6½ per cent.	.....	... ...	
108	Darjeeling	Rate on holdings ...	At 7 per cent. ... ... Holdings are generally assessed on their probable or actual rentals less 15 per cent. for furniture. The holdings at and adjoining the bazar and on the outskirts of the town proper owned or occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied.	386 0 0	... ..	Due to general revision of assessment made in 1907-08 which took effect from the beginning of the year and to the assessment of new and improved holdings.
		Water-rate	At 2½ per cent.	60 0 0	.....	
		Lighting-rate	At 2½ per cent.	90 0 0	.....	
		Latrine fees ...	At Rs. 1½ to Rs. 17 on houses valued up to Rs. 600 and at 3 per cent. on those valued above Rs. 600.	... ..	32 0 0	
109	Kurseong	Rate on holdings ...	Holdings are assessed at 7½ per cent. on their annual valuation.	134 10 0	.....	
		Latrine fees	At Rs. 1½ to Rs. 11 on houses valued up to Rs. 600 and at 2 per cent. on houses valued above Rs. 600.	81 0 0	.....	
		Water-rate	At 5 per cent. on the valuation of houses which have connection pipes, and at 2½ per cent. on the valuation of those which have no connection pipes but use water supplied by the Municipality.	105 3 3	.....	
110	Deoghar	Rate on holdings in Wards II, III and IV.	At 6 per cent. on the annual valuation	121 15 3	.....	
		Tax on persons in Ward I.	According to circumstances and property.	.....	34 14 5	
		Latrine fees ...	At 3 per cent. on the annual value of holdings containing dwelling-houses.	68 5 0	.....	
111	Sahibganj	Rate on holdings ...	At 7½ per cent. on the annual valuation	700 0 0	.....	
		Latrine fees ..	At 3½ per cent. on the annual valuation.	.....	.....	
12	Dumka	Rate on holdings ...	At 7½ per cent.	... ..	.....	
		Latrine fees	At 2½ per cent. provided it be not less than 1 anna and more than a rupee per mensem.			
	Orissa Division.					
113	Cuttack	Rate on holdings ..	7½ per cent. of the annual value of holdings.	.....	.....	
114	Jajpur	Tax on persons ...	Levied according to the circumstances and property of the assesses at the rate of 1 per cent. per annum on the annual income. Public buildings are taxed under section 89 of the Municipal Act;	.....	.....	
		Latrine fees ...	At Re. 1-8 on the annual value of Rs. 25 of holdings.			
115	Kendrapara	Tax on persons ...	According to the circumstances and property of assessee within the Municipality under section 85 (*a*) of the Act. Public buildings are assessed at 7½ per cent. on their annual value under section 89 of the Act.	.....	.....	The triennial revision of assessment was taken up, which will take effect from 1st April 1909.

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Orissa Division—*concld.*			Rs. A. P.	Rs. A. P.	
	Kendrapara—*concld.*	Latrine fees	At 4·11 per cent. on the annual value ...	1,847 12 0	.....	Part IX of Act III (B.C.) of 1884 was extended to this Municipality from 1st April 1908, but on account of scarcity the Commissioners postponed the levy of the fees till 1st October 1908.
116	Balasore	Tax on persons ...	Levied according to circumstances and property of the assessees at 1 per cent. Public buildings are taxed under section 89 of Bengal Municipal Act.	.....	.....	
		Latrine fees	Latrine fees are levied according to the valuation of holdings at 6 pies per rupee.			
117	Puri	Rate on holdings ...	At 7½ per cent. on annual value ...	825 0 0	.....	
		Latrine fees	At 5 per cent.	.....	.....	
118	Sambalpur	Octroi	A schedule of rates charged in this Municipality is herewith attached and marked C.-I.	.....	.....	The income from this source is uncertain. It depends on quantities of goods imported.
		Conservancy and latrine.	Rs. Civil station where the buildings come under clauses (*a*) and (*b*) for every occupied house yielding, or which would yield, if rented, not more than Rs. 50 ... 12 Ditto more than Rs. 50 ... 18	135 0 0	.....	The tax was introduced in 1905-06,
			Town Proper.			
			Where building comes under clause (*a*) of Rule I. / Where it comes under clauses (*b*) and (*c*) of Rule I.			
			(1) Where such value is Rs. 6 or under Re. 1. — Exempt.			
			(2) Where it is over Rs. 6 and does not exceed Rs. 24, Re. 1-8. — Rs. A. P. 0 8 0			
			(3) Where it is over Rs. 24 and does not exceed Rs. 100, 1 anna per rupee. — 0 1 6 per rupee.			
			(4) Where it exceeds Rs. 100, 1 anna per rupee. — 0 0 6 „ „			
			Up to Rs. 100 and 6 pies per rupee for any rupee above Rs. 100. / Up to Rs. 100 and 3 pies per rupee for any rupee above Rs. 100.			
	Chota Nagpur Division.					
119	Hazaribagh	1. Tax on persons ...	One per cent. on annual income of the assessee.	2,400 0 0	.....	Due to general revision of assessments which will take effect from the beginning of 1909-10
		2. Latrine fees ...	(*a*) Holdings, the annual value of which is above Rs. 5, but does not exceed Rs. 24, at Rs. 2 per annum.	.....	.....	
			(*b*) Holdings, the annual value of which is above Rs. 24, but does not exceed Rs. 48, at Rs 3 per annum.	.....	.....	
			(*c*) Holdings, the annual value of which is above Rs. 48, at Rs. 6¼ per cent. per annum.	.....	.....	
			(*d*) Holdings up to the value of Rs. 3 per annum at the rate of one anna per quarter, and the holdings above Rs. 3 and less than Rs. 6 per annum, at the rate of two annas per quarter.	.....	.....	
120	Chatra	Tax on persons ...	Re. 1-4 per cent. on annual income ..	.....	.....	
121	Giridih	Ditto ...	Re. 1 per cent. per annum	.....	.....	
122	Ranchi	1. Rate on holdings	7½ per cent. on annual value of holdings.	1,237 0 0	.....	
		2. Latrine fees ...	6¼ per cent. on annual value	994 0 0	.....	

APPENDIX C—*concluded.*

Serial number of Municipality.	Name of Municipality.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Result of any general or partial revision of assessment made during the year.		Remarks.
				Increase in income.	Decrease in income.	
1	2	3	4	5	6	7
	Chota Nagpur Division—*concld.*			Rs. A. P.	Rs. A. P.	
123	Lohardaga	Tax on persons ...	1 per cent. on annual income up to Rs. 1,200, and ½ per cent. on remainder of the income to the extent allowed by law.	.....	.....	
124	Daltonganj ...	Ditto	12 annas per cent. Government buildings are assessed at 6 per cent. on their annual value.	10 0 9	.....	
		Latrine-fees	5 per cent. on annual value	.....	12 9 0	
		Water tax	5½ ditto ditto	.....	22 1 0	
125	Purulia	Rate on holdings ...	House rate at 7½ per cent. on the annual value of holdings.	.....	.....	
		Latrine fees	Latrine fees at 5 per cent. on the annual value of holdings.	.....	225 0 0	
126	Jhalda	Tax on persons ...	1 per cent.	3	.....	
127	Raghunathpur	Ditto	1 per cent. on gross income	.....	62 0 0	
128	Chaibassa	Rate on holdings ...	Rs. 7-8 per cent. on annual value of holdings.	.....	75 6 6	
		Latrine fees	Rs. 3 per cent. on annual value of holdings.	.....	29 1	

APPENDIX C-1.

Schedule of goods liable to Octroi duty within the limits of the Sambalpur Municipality.

ARTICLES.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
Class I.—Articles of food or drink for men or animals.									
1 Grain and pulses of every description.	0 15 0	0 12 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
1(*a*) Paddy or unhusked rice ...	0 7 6	0 6 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
2. Cotton seeds	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
3. Grass, straw and *bhusa* ...	1 1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head-loads and kawar-loads.	
4. Dried fruits	.....	.....	.....	.....	.....	1 9 0	.....	.....	
5. Fresh fruits, such as oranges and graft mangoes, water-nuts, etc. (cocoanuts excepted).	.....	.....	.....	.....	.....	3 2 0	.....	*Singhara* and mahua.	
6. Cocoanuts	.....	.....	.....	.....	0 0 6 per 20 or fraction of 20.	.....	.....	Single nuts.	
7. Manufactured or refined sugar and honey.	.....	.....	.....	.....	0 0 3 per seer.	.....	0 10 0	.....	
8. *Gur* and other coarse saccharine products.	.....	.....	.....	.....	0 0 1½ per seer.	.....	0 5 0	.....	
9. Sugarcane	.....	0 6 0	0 2 0	0 0 6	.....	.....	.....	.....	
10. Vegetables of all kinds (not being spices).	0 5 0	0 4 0	0 0 9	0 0 3	.....	.....	0 0 4½	.....	
11. *Ghi*, butter and *khowa* ...	.....	.....	.....	.....	0 0 4 per seer.	.....	.....	.....	
12. Tea, coffee, oilman's stores and tinned provisions.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
13. Oil-cake	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	0 0 9	Up to 5 seers free, from 5 to 10 seers half rates.	Head-loads over 30 seers to be charged by weight.
14. Dead game and fish	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class II.—Animals for slaughter.									
1. Bullocks, cows, calves, pigs	.....	.....	.....	.....	0 4 0 each.	.....	.....	Calves under one month.	
2. Beef and flesh of pigs ...	.....	.....	.....	.....	0 0 1 per seer.	.....	.....	Below one seer.	
3. Sheep and goats	.....	.....	.....	.....	0 1 6 each.	.....	.....	Lambs and kids under two months.	
4. Meat of goat and sheep ...	.....	.....	.....	.....	0 0 1½ per seer.	.....	.....	Below one seer.	
5. Poultry and game	.....	.....	.....	.....	0 0 1½ each.	.....	.....	.....	
Class III.—Articles used for fuel, lighting and washing.									
1. Oilseeds of every description	2 4 0	1 12 0	0 3 3	0 1 0	.....	.....	0 1 6	Up to two seers.	
2. Charcoal and coal	0 5 0	0 4 0	0 1 3	0 0 6	.....	.....	0 0 9	.....	
3. Firewood and cowdung cakes	0 3 0	0 2 0	0 0 9	.....	.....	.....	.....	Head-load	In calculating the rate per kawar-load, the duty on the head-load will be 3 pies.
4. Oils other than kerosine, turpentine and copal varnish.	.....	.....	.....	.....	0 0 1 per seer.	.....	.....	.....	
5. Matches	.....	.....	.....	.....	.....	1 9 0	.....	.....	
6. Soap, wax and tallow ...	.....	.....	.....	.....	.....	3 2 0	.....	.....	
Class IV.—Articles used in the construction of buildings.									
1. Articles manufactured of bamboo or of wood.	.....	0 6 0	.....	0 0 3	.....	.....	.....	.....	
2. Teak and sál—									
(*a*) Shaped beams and planks.	1 8 0	1 4 0	0 4 0	0 1 0	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	1 0 0	0 12 0	0 3 0	0 0 6	.....				
(*c*) Ballies and malgas ...	0 9 0	0 7 0	0 1 6	0 0 3	.....				
3. Other wood—									
(*a*) Shaped beams and planks.	0 12 0	0 10 0	0 2 0	0 0 6	.....	3 2 0	.....	.....	
(*b*) Unshaped beams ...	0 8 0	0 7 0	0 1 3	0 0 3	.....				
(*c*) Ballies and malgas ...	0 5 0	0 4 6	0 1 0	0 0 3	.....				
4. Bamboos	0 10 0	0 8 0	0 1 3	0 0 3	0 0 1 per 100.				
5. Hemp, buckal, coir, rope and twine.	0 10 0	0 8 0	0 1 3	0 0 6	.....	.....	.....	Gunny-bags.	
6. Burnt bricks, tiles, lime, lime-stones stone and kankar.	.....	0 1 0	.....	.....	.....	.....	.....	Road metal or materials for metalling.	
7. Thatching grass	0 1 6	0 1 0	0 0 6	.....	.....	.....	.....	Head-loads and kawar-loads.	
Class V.—Drugs, gums, spices and perfumes.									
1. Pán	.....	.....	.....	.....	0 0 2 per seer.	.....	.....	.....	
2. Betel-nuts (*supari*) and all other drugs, gums, spices and perfumes.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Colours and dyes	.....	.....	.....	.....	.....	1 9 0	.....	.....	

APPENDIX C-1—*concluded.*

ARTICLES.	Rate per Chhattisgarhi or Madras cart drawn by three or more animals.	Rate per ordinary cart drawn by two animals.	Rate per pack bullock.	Rate per head-load.	Rate on number, weight or standard package.	*Ad-valorem* rate per cent.	Alternative rate per maund.	Exemptions.	REMARKS.
1	2	3	4	5	6	7	8	9	10
Class VI.—Tobacco.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
1. Manufactured tobacco, cigars and snuff.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. Leaf tobacco and gurakhu ...	.....	.....	.....	.....	0 0 2 per seer.	.....	.....	.....	
Class VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.									
1. Gold and silver thread stuffs.	.....	.....	.....	.....	.....	3 2 0	.....	.....	
2. All other textile fabrics, piece-goods and articles of dress and umbrellas.	.....	.....	.....	.....	.....	1 9 0	.....	.....	
3. Leather and leather goods ...	.....	.....	.....	.....	.....	1 9 0	.....	Hides.	
Class VIII.—Metal and articles of metal.									
1. Iron, zinc, lead, tin, copper, brass and their alloys, and manufactured articles of the same.	.....	.....	.....	.....	.....	2 5 6	.....	.....	Pedlar's goods, stationery, glass, china, and other similar articles, sometimes classed as "maniyari," precious metals, jewellery, clocks, watches and fancy goods are not taxable.

NOTE—

1. (1) A kawar-load shall be taken to be 1½ head-load.
   (2) A pony or ass-load ,, ,, ½ of a bullock-load.
   (3) A buffalo-load ,, ,, 1½ of a bullock-load.
   (4) A camel-load ,, ,, 2 bullock-loads.
   (5) An elephant-load ,, ,, ¾ of an ordinary cart-load.
2. (1) Carts more than half-laden shall be charged at full rates.
   (2) ,, less ,, ,, ,, ,, at half rates.
3. The seer shall be the seer of 80 tolas, and the maund a maund of 40 seers.
4. Where alternative rates per maund are given, their adoption is in the option of the importer.

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of the Municipalities in Bengal, on account of Municipal Taxes for the year 1908-1909.

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
1	Burdwan ...	27,657	1,04,642	1,32,299	12,360	85,953	98,313	93·9	1,548	829	2,377	2·2	31,609	
2	Kalna	704	9,225	9,929	137	8,739	8,876	96·2	306	360	666	7·2	387	
3	Katwa	12	7,600	7,612	2	7,537	7,549	99·3	...	52	52	·6	11	
4	Dainhat ...	29	2,795	2,824	7	2,738	2,745	98·2	22	47	69	2·4	10	
5	Raniganj ...	673	16,598	17,271	368	16,055	16,423	96·9	105	234	339	2·04	509	
6	Asansol ...	115	31,170	32,285	829	29,289	30,1	96·6	126	816	942	3·02	1,225	
7	Suri	326	10,419	10,745	191	9,793	9,984	92·9	41	83	124	1·1	637	
8	Bankura ...	2,310	16,078	18,388	1,232	14,228	15,460	96·1	455	123	578	3·5	2,350	
9	Vishnupur ...	98	8,755	8,853	94	8,488	(a)8,582	98·02	4	170	174	1·98	97	(a) Includes Rs. 299 collected during March 1909, but not credited into the Treasury within the year.
10	Sonamukhi ...	124	6,482	6,606	99	6,164	(b)6,263	96·62	22	151	173	2·6	170	(b) Includes Rs. 429 collected during March 1909, but not credited into Treasury within the year
11	Midnapore ...	(c)1,060	38,926	39,986	789	37,413	38,202	98·1	141	391	532	1·3	1,252	(c) Correct balance ascertained after adjustment of account.
12	Tamluk ...	19	6,496	6,515	14	6,409	6,423	98·8	5	15	20	·3	72	
13	Ghatal	313	6,273	6,586	185	5,765	5,950	94·8	56	292	348	5·5	288	
14	Chandrakona	566	2,611	3,177	410	2,059	2,469	94·5	27	20	47	1·8	661	
15	Ramjibanpur	40	2,265	2,305	24	2,199	2,223	98·1	14	38	52	2·2	30	
16	Khirpai ...	179	1,788	1,967	167	1,508	1,675	93·6	5	15	20	1·1	272	
17	Kharar ...	465	3,164	3,629	394	2,876	3,270	103·3	71	87	158	5·05	201	
18	Hooghly-Chinsura.	(d)9,071	58,029	67,100	4,335	49,768	54,103	93·2	1,571	1,408	2,979	5·1	10,018	(d) In last year's statement the figure in column 14 was 9,069. In column 3 of this statement, it has been put down at Rs. 9,071. The excess amount had to be added to the arrear demand for certain excess collections as suggested by the auditor at the time of verification.
19	Serampore ...	6,451	59,391	65,842	3,830	51,525	55,355	93·2	992	1,686	2,678	4·5	7,809	
20	Uttarpara ...	2,717	15,726	18,443	2,356	13,778	16,134	102·5	242	86	328	2·08	1,981	
21	Baidyabati ...	117	22,530	22,647	58	22,339	22,397	99·4	57	62	119	·52	131	
22	Bhadreswar ...	466	15,666	16,132	267	14,931	15,198	97·01	102	285	387	2·4	547	
23	Kotrung ...	129	9,405	9,534	91	9,154	9,245	98·2	17	156	173	1·8	116	
24	Bansberia ...	(e)350	4,417	4,767	86	3,953	4,039	91·4	163	332	495	11·2	233	(e) The discrepancy of Re. 1 is due to mistake in the account of 1907-08.
25	Arambagh ...	...	5,364	5,364	...	5,261	5,261	98·07	...	90	90	1·6	13	
26	Howrah ...	(f)64,161	7,77,505	8,41,666	53,052	7,64,457	8,17,509	105·1	6,545	9,620	16,165	2·07	,11	(f) Rs. 24-13-3 deducted by the auditor.
27	Bally	2,695	31,877	34,572	1,251	30,048	31,299	98·1	433	785	1,218	3·8	2,055	
	Divisional Total	1,21,847	12,75,197	13,97,044	82,638	12,12,427	12,95,065	101·5	13,070	18,233	31,303	2·4	70,676	

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
28	Cossipore-Chitpur.	7,662	2,37,031	2,44,693	5,522	1,98,363	2,03,885	86·01	967	7,547	8,514	3·5	32,294	
29	Maniktala ...	4,552	92,916	97,468	1,750	37,508	(*a*)89,258	96·06	769	2,244	3,013	3·2	5,197	
30	Baranagar ...	1,883	46,951	48,834	1,683	41,551	43,234	92·08	49	1,425	1,474	3·1	4,126	
31	Kamarhati ...	373	19,607	19,980	316	18,654	(*b*)18,970	96·7	57	702	759	3·8	251	
32	South Suburban	3,629	25,500	29,129	3,654	22,087	24,741	97·01	500	1,640	1,640	6·4	2,748	
33	Tollygunj ...	739	22,916	23,655	511	21,372	21,883	95·4	...	808	808	3·5	964	
34	Garden Reach	640	67,213	67,853	634	64,192	(*c*)64,826	96·4	6	2,853	2,859	4·2	168	
35	Rajpur ...	745	8,717	9,462	302	8,229	(*d*)8,531	97·8	178	40	218	2·5	713	
36	Baruipur ...	126	6,534	6,660	8	6,394	6,402	97·9	...	74	74	1·1	184	
37	Jainagar ...	278	7,140	7,418	202	6,761	6,963	97·5	52	147	199	2·7	25	
38	South Dum-Dum	10	14,983	14,993	10	14,148	(*e*)14,158	94·4	...	15	15	·001	820	
39	North Dum-Dum	5	4,395	4,400	2	4,012	4,014	91·3	...	...	...	...	386	
40	South Barrackpore.	(*f*)1,121	10,960	12,081	1,103	10,798	11,901	108·5	18	149	167	1·5	13	
41	Panihati ...	198	11,738	11,936	73	11,518	11,591	98·7	105	198	303	2·5	42	
42	Tittaghar	1	35,882	35,913	24	35,299	35,323	98·4	7	580	587	1·6	3	
43	North Barrackpore.	297	12,777	13,074	272	12,407	12,679	99·2	22	189	211	1·6	184	
44	Garulia ...	...	13,094	13,094	...	13,094	13,094	100·0	...	...	...	...	...	
45	Barasat ...	295	11,680	11,975	127	11,104	11,231	96·1	101	234	335	2·8	499	
46	Naihati ...	(*g*)359	16,996	17,535	166	16,055	16,221	95·4	112	189	301	1·7	1,013	
47	Halisahar	(*h*)1,604	11,046	12,650	307	9,738	10,045	90·9	530	163	693	6·2	1,912	
48	Bhatpara ...	(*i*)129	35,961	36,081	59	35,647	35,706	99·2	59	283	342	·9	33	
49	Goberdanga ...	51	3,856	3,907	34	3,781	3,815	98·9	17	48	65	1·6	27	
50	Basirhat ...	242	7,635	7,877	170	6,973	(*j*)7,143	93·5	60	68	128	1·6	606	
51	Baduria ...	1,355	5,656	7,011	904	4,517	5,421	95·8	407	...	407	7·1	1,183	
52	Taki ...	174	3,166	3,340	31	2,936	2,967	93·7	126	...	126	3·9	247	
53	Budge Budge ...	(*k*)837	26,199	27,036	375	25,637	26,012	99·2	310	181	491	1·8	533	
54	Krishnagar ...	2,678	41,152	43,830	1,171	38,045	39,216	95·3	763	1,201	1,964	4·7	2,650	
55	Santipur ...	3,319	37,564	40,883	2,835	35,596	(*l*)38,431	102·3	329	575	895	2·3	1,557	
56	Ranaghat	432	12,272	12,704	344	11,783	(*m*)12,127	98·8	21	97	118	·9	459	
57	Nadia ...	1,218	14,662	15,880	1,111	12,623	13,734	93·6	68	438	506	3·4	1,640	
58	Kushtia ...	1,308	10,420	11,728	1,087	10,198	(*n*)11,285	108·3	23	66	89	·8	354	
59	Kumarkhali ...	73	5,508	5,581	57	5,229	(*o*)5,286	95·9	16	78	94	1·7	201	
60	Meherpur ...	8	3,029	3,037	6	2,969	(*p*)2,975	98·2	2	52	54	1·7	8	
61	Birnagar ..	433	3,180	3,613	408	2,991	3,399	106·8	21	45	66	2·07	148	
62	Chakdah ...	54	3,885	3,939	48	3,800	3,848	99·04	6	46	52	1·3	39	

(*a*) The difference with the figures of column 23, Form II, *less* the figures of column 22 (*a*) is due to the correction of Rs. 49 made on 31st March 1909, remitted to the Bank on 1st April 1909.

(*b*) The difference with the figures of column 23 of form II, *less* the figures of column 22(*a*), is due to the addition of Rs. 42 being the collection of 31st March 1908 credited to the general account in 1908-09.

(*c*) The difference with the figures of column 23, Form II, *minus* the figures of column 22(*a*), is due to Rs. 1,134 realised in 1908-09 as charge for extra water-supply.

(*d*) The difference with the figures of column 23, Form II, *minus* the figures of column 22 (*a*), is due to the addition of Rs. 30 collected on 31st March 1908, and credited in the Treasury on the 1st April 1908, and to the deduction of Rs. 40 collected on 31st March 1909, but not credited into the Treasury before April 1909.

(*e*) The difference with the figures of column 23 of Form II, *less* the figures of column 22 (*a*), is due to the collection of Rs. 920 made on the 31st March 1909, but remitted to the Bank of Bengal on the 1st April 1909.

(*f*) The difference with column 14th of the last years' statement is due to the demand for taxes on the Eastern Bengal State Railwry holdings for 3rd and 4th quarters of 1907-08 being revised according to the decision of the Divisional Commissioner.

(*g*) The difference of Rs. 248 is due to the inclusion of this amount for adjustment of accounts which was credited on 1st April 1908, but erroneously shewn in the last year's statement.

(*h*) The difference with column 14 of the last year's statement is due to the correction of the demand by the local auditor.

(*i*) The difference of Re. 1 with the last year's statement is due to the excess remission of Re. 1 shown under latrine head by mistake.

(*j*) The difference with the figures of column 23 of Form II, *less* the figures of column 22 (*a*), is due to the collection of Rs. 175 made on the 31st March 1909, but remitted to the Treasury on the 1st April 1909.

(*k*) The difference with column 14 of the last year's statement is due to the correction of the demand by the local auditor.

(*l*) The difference with Form II is due to the exclusion of Rs. 171 which was realised on the 31st March 1908, as it referred to the account of 1907-08.

(*m*) The difference with Form II is due to the inclusion of Rs. 43 which was realised on the 31st March 1909, but not credited to the Treasury during the year and to the exclusion of Rs. 9 which was realised on the 31st March 1908, as it refers to the account of 1907-08.

(*n*) The difference with Form II is due to the inclosion of Rs. 19 which was realised on the 31st March 1909, but not credited to the Treasury during the year, and to the exclusion of Rs. 1,029 which was realized on the 31st March 1908, as it refers to the account of 1907-08.

(*o*) The difference with Form II is due to the inclusion of Rs. 175 which was released on the 31st March 1909, but not credited to the Treasury during the year, and to the exclusion of Rs. 61 which was realised on the 31st March 1908, as it refers to the account of 1907-08.

(*p*) The difference with Form II is due to the inclusion of Rs. 6, which was realised on the 31st March 1909, but not credited to the Treasury during the year, and to the exclusion of Rs. 8 which was realized on the 31st March 1908, as it refers to the account of 1907-08.

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division—*concld.*	Rs	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	
	Berhampore ...	3,131	58,602	61,733	1,166	53,248	(*q*)54,414	92·8	1,658	2,884	4,542	7·7	2,777	(*q*) The difference of figures of column 8 with the figures of Form II is due to collection of 31st March 1908, and 31st March 1909 being credited in April 1908 and 1909, respectively.
64	Murshidabad...	2,358	18,985	21,343	1,921	17,681	(*q*)19,602	103·2	313	673	986	5·2	755	
65	Azimganj ...	199	20,451	20,650	196	19,874	(*q*)20,070	98·1	2	282	284	1·3	296	
66	Jangipur ...	2,628	11,273	13,901	2,162	8,946	(*q*)11,108	98·5	416	350	766	6·8	2,027	
67	Kandi ...	82	8,016	8,098	68	7,817	7,885	98·3	15	195	213	2·6	...	
68	Jessore ...	144	19,690	19,834	131	18,796	18,927	96·1	12	167	179	0·9	728	
69	Kotchandpur	108	6,418	6,526	74	5,938	6,012	93·6	9	163	172	2·6	342	
70	Magheshpur ...	13	2,272	2,285	13	2,240	2,253	99·1	...	32	32	1·4	...	
71	Khulna ...	39	15,552	15,591	36	15,438	(*r*)15,474	99·4	2	59	61	0·3	56	(*r*) The difference with Form II is due to the exclusion of Rs. 64 on account of penalties.
72	Satkhira ...	1,536	7,679	9,215	1,219	6,622	(*s*) 7,841	102·1	123	188	311	4·0	1,063	(*s*) The difference with Form II is due to the inclusion of Rs. 512 realised on the 31st March 1909, but credited in April 1909, and to the exclusion of Rs. 411 realised in March 1908, but credited into the Treasury in April 1908, and Rs. 48 on account of penalties.
73	Debhatta ...	933	2,231	3,164	602	1,210	(*t*) 1,812	81·2	109	199	308	13·8	1,044	(*t*) The difference with Form II is due to the inclusion of Rs. 177 realised in March 1909, but credited into the Treasury in April 1909, and to the exclusion of Rs. 262 realised in March 1908, but remitted into the Treasury in April 1908 and Rs. 9 on account of penalties.
	Divisional Total	48,200	10,63,390	11,11,590	31,894	9,73,819	10,05,713	94·5	8,351	27,070	35,421	3·3	70,456	
	Patna Division.													
74	Patna	(*a*)10,778	1,41,548	1,52,326	3,548	1,35,014	(*b*)1,38,562	97·8	3,014	1,853	4,867	3·4	8,897	(*a*) Rupees 6 subsequently discovered on adjustment of accounts. (*b*) Realization as per column 8 of this statement ... 1,38,562; *Add*—Penalties ... 245; Total ... 1,38,807
75	Barh ...	313	9,953	10,266	173	9,387	(*c*)9,560	96·05	78	356	434	4·3	272	As per column 23 of Form II. (*c*) Realization as per column 8 of this statement ... 9,560; *Add*—Penalties ... 81; Total ... 9,641
76	Bihar ...	860	25,851	26,711	491	24,925	(*d*)25,416	98·3	349	493	842	3·2	453	As per column 23 of Form II. (*d*) Column 8 ... 25,415; *Add*—Penalties ... 216; Total ... 25,631; *Deduct*—Amount collected on 31st March 1909 and credited on 1st April 1909 ... 50; Total ... 25,581
77	Dinapore ...	1,057	19,578	20,635	533	18,191	(*e*)18,724	95·6	14	159	173	·8	1,738	(*e*) Figure in column 8 ... ... 18,724; *Add*—Penalties ... 70; Total ... 18,794; *Deduct*—Collection of March deposited in April 1909... 326; 18,468
78	Khagole ...	...	633	633	...	454	(*f*)454	71·	...	1	10	1·5	169	(*f*) Column 8 ... 454; *Add*—Penalties ... 5; Total ... 459; *Deduct*—Collection remitted on 1st April 1909... ... 43; 416
79	Gaya ...	641	87,979	88,620	555	87,312	(*g*)87,867	99·87	87	391	478	·5	275	(*g*) Excludes Rs. 595 for penalty.
80	Tikari ...	204	6,211	6,415	162	5,692	(*h*)5,854	94·2	23	14	37	·5	524	(*h*) Figure in column 8 ... ... 5,854; *Add*—Penalty ... 114; 5,968

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.	
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		Rs.
81	Daudnagar ...	9	4,306	4,315	9	4,224	(*i*) 4,233	98·3	..	48	48	1·1	34	(*i*) Figure in column 8	4,233
														Add—Collection of March 1908, credited in April 1908...	22
														Add—Penalties ...	45
															4,300
82	Arrah ...	* 221	42,352	42,573	87	38,305	(*j*) 38,392	90·6	21	340	361	·8	3,820	*This amount has been ascertained as the true balance by the local auditor at the close of 1907-08, instead of Rs. 1,401.	
														(*j*) Amount as per column 8	38,392
														Deduct—Amount collected on 31st March 1909, but credited in April 1909	4,469
															33,923
														Add—Amount collected on 31st March 1908, but credited in April 1908	1,571
														Add—Penalty column 23 (*e*) of Form II	49
														Total as per column 23 of Form II ...	35,543
83	Jagadispur ..	...	5,075	5,075	...	5,001	(*k*) 5,001	98·5	...	74	74	1·4	...	(*k*) Amount as per column 8	5,001
														Deduct—Amount collected on 31st March 1909, but not remitted to Treasury in 1908-09	1
														Balance ...	5,000
														Add—Amount collected on 31st March 1908, but not credited in Treasury in 1907-08	7
														Add—Penalties, column 22 (*c*) of Form II	5
														Total as per column 23 Form II ...	5,012
84	Buxar ...	634	9,509	10,143	542	7,877	(*l*) 8,419	88·5	37	116	153	1·6	1,571	(*l*) Collection as per column 8	8,419
														Deduct— Collection of 1908-09 paid into Treasury in 1909-10	791
															7,628
														Add—Collection of 1907-08 remitted into Treasury in 1908-09	379
														Penalty	52
														Total as per column 23 of Form II ...	8,059
85	Dumraon ...	247	8,128	8,375	196	7,842	(*m*) 8,038	93·89	29	208	237	2·91	100	(*m*) Collection as per column 8 ...	8,038
														Deduct— Collection of 1908-09 paid into Treasury in 1909-10	104
														Balance ...	7,93
														Add—Collection of 1907-08 remitted into Treasury in 1908-09	25
														Add—Penalty ...	14
														Total as per column 23 of Form II ...	7,973

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.	
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).			
1	2	3	4	5		7	8	9	10	11	12	13	14	15	
	Patna Division—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		Rs.
86	Bhabua ...	1	2,604	2,605	1	2,585	(*n*)2,586	99·3	...	19	19	·7	...	(*n*) Collection as per column 8 ...	2,586
														Deduct—Collection of 1908-09 remitted into Treasury in 1909-10	...
														Balance ...	2,586
														Add—Collection of 1907-08 remitted into Treasury in 1909-10	31
														Add—Penalty ...	3
														Total as per column 23 Form II ..	2,620
87	Sasaram ...	156	8,552	8,708	102	8,000	(*o*)8,102	94·7	54	247	301	3·5	305	(*o*) Collection as per column 8 ...	8,102
														Deduct—Collection of 1908-09 remitted into Treasury in 1909-10	116
														Balance ...	7,986
														Add—Amount realized in 1907-08 but credited in 1908-09	84
														Add—Penalty ...	89
														Total as per column 23 Form II ...	8,159
	Divisional Total	15,121	3,72,279	3,87,400	6,399	3,54,809	3,61,208	97·02	3,706	4,328	8,034	2·1	18,158		
	Tirhut Division.														
88	Chapra ...	2,779	43,014	45,793	1,890	37,152	39,042	90·7	320	1,189	2,209	5·1	4,542	Figures in column 8 of Appendix D	39,042
														Add—Penalties, etc.	552
															39,594
														Deduct—Collection of March 1909, credited in Treasury in April 1909	1,175
														Figures in column 23 of Form II ...	38,419
89	Revelganj ...	1,176	7,754	8,930	148	7,048	7,196	92·8	22	71	93	1·1	1,641	Figures in column 8 of Appendix D	7,196
														Add—Amount for 1909-10 realized in 1908-09	600
														Licence on trades	48
														Miscellaneous ...	12
															7,856
														Deduct—Collection on 31st March 1909, but credited into Treasury on 1st April 1909 ...	46
														Amount realised in 1907-08 for 1908-09	1,000
															1,046
														Figures in column 23 of Form II ...	6,810
90	Siwan ...	206	10,954	11,160	178	10,205	10,383	94·7	8	159	167	1·5	610	Figures in column 8 of Appendix D	10,383
														Add—Miscellaneous	45
														Amount realised on 31st March 1909, but credited into Treasury on 1st April 1908	4
															49
														Figures in column 23 of Form II ...	11,432
	Motihari ...	75	11,073	11,148	63	10,846	10,909	98·5		118	24	1·1	115	Includes Rs. 866 collected but not credited during 1908-09, and includes Rs. 5 on account of penalties and Rs. 780 collected in 1907-08, but credited in 1908-09.	
92	Bettiah ...	271	20,281	20,552	260	20,090	20,350	100·34	10	133	143	·7	59	Includes Rs. 29 collected but not credited during 1908-09, and excludes Rs. 70 collected during 1907-08, but credited in 1908-09, and Rs. 219 on account of penalties.	

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Tirhut Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
93	Muzaffarpur ...	618	6,9726	70,344	571	68,955	69,526	99·7	47	605	652	·9	166	Figures shown in column 8 ... ... 69,526 *Add*—Penalty ... 127 Total of column 23 of Form II ... 69,653
94	Hajipur ...	61	9,779	9,840	61	9,638	9,699	98·9	...	54	54	·55	87	Figures as per this appendix ... 9,699 *Add*—The amount realized on 31st March 1908, and credited in April 1908 ... ... 254 9,953 *Deduct*—The amount realized on 31st March 1909 and credited in April 1909,... ... 169 Balance ... 9,78 Penalty ... 17 9,960
95	Lalganj ...	185	5,429	5,614	160	5,189	5,349	98·5	25	145	170	3·13	95	Figures in column 8 5,369 *Add*—Collection of 1907-08 remitted into Treasury during 1908-09 ... 55 5,404 *Deduct*—Amount realized on 31st March 1909 and remitted in the current year ... 22 Balance ... 5,382 Penalty ... 80 Figures in column 23 of Form II ... 5,462
96	Sitamarhi ...	...	11,189	11,189	...	10,757	10,757	96·11	...	375	375	3·35	57	Figure as shown in column 8 ... 10,757 *Deduct*— Collection of 1908-9 and credited in 1909-10 ... 181 Balance ... 10,576 *Add*—Penalties ... 96 Amount shown in column 23 of Form II 10,672
97	Darbhanga ...	2,414	53,105	55,519	1,826	47,306	49,132	92·5	367	1,893	2,260	4·2	4,127	Figure as per column 8 ... ... 49,132 *Add*—Penalties ... 85 49,217 *Add*—Collection of 31st March 1908, remitted to Treasury on 1st April 1908 ... ... 3 63 49,850 *Deduct*— Collection on 31st March 1909 remitted to Treasury on 1st April 1909 ... ... 1,119 48,731
98	Madhubani ...	46	,017	8,063	31	7,873*	7,904	98·6	15	129	144	1·7	15	*The difference of Rs. 19 is due to the fact that the miscellaneous receipts and penalties, which are included in column 23 of Form II, have been excluded from this appendix.
99	Roserha ...	...	4,502	4,502	...	4,369	4,369	97·04	...	133	133	2·9	...	Rs. Figures in column 8 ... ... 4,369 *Deduct*—Collection of March 1909 credited in April 1909 28 4,341 *Add*—Collection of March 1908, credited in April 1908 ... 124 Penalty ... 4 Figures in column 23 of Form II ... 4,469

APPENDIX D—*continued.*

Serial number of the Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
100	Samastipur ...	17	8,914	8,931	14	8,153	8,167	91·6	3	596	599	6·7	165	Figures in column 8 ... ... 8,167 *Add*—Collection of 31st March 1908 remitted into Treasury on 1st April 1908 ... ... 29 *Add*—Penalties ... 51 8,247 *Deduct*—Collection of 31st March 1909 remitted to the Treasury on 2nd April 1909 ... ... 166 Figures shown in column 23 of Form II 8,081
	Divisional Total	7,848	2,63,737	2,71,585	5,202	2,47,581	2,52,783	95·8	823	6,300	7,123	2·7	11,679	
	Bhagalpur Division.													
101	Monghyr ...	6,055	53,869	59,924	1,634	44,339	(*a*)45,973	85·3	2,123	6,201	8,324	15·4	5,627	(*a*) Excludes Rs. 94 on account of penalties.
102	Jamalpur ...	820	26,285	27,105	577	25,174	(*b*)25,751	97·9	269	444	713	2·7	641	(*b*) Excludes Rs. 39 on account of penalties.
103	Bhagalpur ...	*1,339	1,11,382	1,12,721	894	1,06,130	(*c*)1,07,024	96·0	383	4,515	4,898	4·4	799	(*c*) Excludes Rs. 386 on account of penalties.
104	Colgong ...	57	3,976	4,033	35	3,772	(*d*)3,807	96·0	22	68	90	2·2	136	(*d*) Excludes Rs. 18 on account of penalties.
105	Purnea ...	350	23,642	23,992	190	22,519	(*e*)22,709	96·0	10	643	653	2·7	630	(*e*) Excludes Rs. 95 on account of penalties, and includes Rs. 73 collected in March 1909 but credited in Treasury in April 1909.
106	Kishanganj ...	41	13,516	13,557	39	12,878	(*f*)12,917	95·5	2	569	571	4·2	69	(*f*) Excludes Rs. 94 on account of penalties.
107	Katihar ...	1,044	6,801	7,845	615	5,796	6,411	91·7	382	39	421	8·9	1,013	
108	Darjeeling ...	1,354†	1,73,835	1,75,069	636	1,69,772	(*g*)1,70,408	98·6	367	2,122	2,479	1·4	2,182	(*g*) Excludes Rs. 41 on account of penalties, but includes Rs. 863 refunds made from this year's collections.
109	Kurseong ...	...	20,637	20,637	...	20,517	20,517	99·4	...	56	56	0·2	64	
110	Deoghur ...	387	12,725	13,112	351	12,561	(*h*)12,912	98·4	36	132	168	1·3	32	(*h*) Excludes Rs. 23 on account of penalties.
111	Sahibganj ...	242	18,529	18,771	242	18,276	(*i*)18,518	99·9	...	253	253	1·3	...	(*i*) Excludes Rs. 8 on account of penalties, and Rs. 388 collected in 1908 but credited in Treasury in 1909, and includes Rs. 273 collected in March 1909.
112	Dumka ...	10	6,655	6,665	10	6,599	6,609	99·3	1	16	17	0·3	39	
	Divisional Total	11,579	4,71,852	4,83,431	5,223	4,48,333	4,53,556	96·1	3,585	15,058	18,643	3·9	11,232	
	Orissa Division.													
13	Cuttack ...	2,343	39,830	42,173	1,531	35,866	37,397	88·67	545	1,314	1,859	4·4	2,937	

* The difference of Rs. 1,108 from last year's figures in column 14 is due to the writing off of the sum on account of discrepancies noticed in audit notes, but not reconciled in the past year.

† Correct balance shown.

APPENDIX D—*concluded.*

Serial number of Municipality.	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on current demand (column 4).	Arrear.	Current.	Total.	Percentage of total remissions (column 12) on current demand (column 4).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Orissa Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	
114	Jajpur ...	1,386	5,909	7,295	851	4,566	5,417	91·6	1	37	38	·6	1,840	
115	Kendrapara ...	50	9,053	9,103	50	8,919	8,969	99·1	...	76	76	·8	58	Total collection as per column 8 ... Rs. 8,969 *Add* penalties [*vide* column 22(*a*) of Form II] 36
116	Balasore ...	9,163	14,991	24,154	8,336	1,854	10,190	68	...	...	...	...	13,964	Total receipts as per column 23 of Form II 9,007
117	Puri ...	2,001	40,186	42,187	938	36,272	37,210	92·5	649	535	1,184	2·9	3,793	
118	Sambalpur ...	746	3,367	4,113	136	2,916	3,052	90·6	4	...	4	·1	1,057	
	Divisional Total	15,689	1,13,336	1,29,025	11,342	90,393	1,02,235	90·2	1,199	1,962	3,161	2·7	23,629	
	Chota Nagpur Division.													
119	Hazaribagh ...	(*a*)365	12,982	13,347	221	12,158	12,379	95·3	34	130	164	1·2	804	(*a*) Revised figures.
120	Chatra ...	192	3,857	4,049	156	3,724	3,880	100·5	34	86	120	3·1	49	
121	Giridih ...	273	6,320	6,593	213	5,658	(*b*)5,871	92·89	40	443	483	7·6	239	(*b*) Excludes Rs. 35 on account of miscellaneous receipts and penalties.
122	Ranchi ...	1,745	28,919	30,664	703	27,488	28,191	97·3	25	74	99	·3	2,374	
123	Lohardaga ...	133	2,591	2,724	103	2,381	2,484	95·7	...	21	21	·82	219	
124	Daltonganj ...	108	9,853	9,961	64	9,555	9,619	97·62	44	82	126	1·27	216	
125	Purulia ...	750	18,215	18,965	476	17,632	18,108	99·41	256	251	507	2·78	350	
126	Jhalda ...	106	2,446	2,552	72	2,182	2,254	92·15	4	51	55	2·24	243	
127	Raghunathpur	61	1,811	1,872	46	1,675	1,721	95·0	15	30	45	2·4	106	
128	Chaibassa ...	876	9,103	9,979	481	8,718	(*c*)9,199	101·0	9	...	9	0·09	771	(*c*) This does not include Re. 1-3 shewn in column 22 of Form II on account of penalties (*vide* Government letter No. 42T.—M., dated 4th May 1893).
	Divisional Total	4,609	96,097	1,00,706	2,535	91,171	93,706	97·5	461	1,168	1,629	1·8	5,371	
	Grand Total	2,24,893	36,55,888	38,80,781	1,45,738	34,18,533	35,64,266	97·5	31,195	74,119	1,05,314	2·88	2,11,201	
	Grand Total for 1907-08.	1,63,084	35,43,661	37,06,745	87,800	33,06,199	33,93,999	95·78	32,278	62,693	94,971	2·68	2,17,775	

	Ranchi.	Lohardaga.	Daltonganj.	Purulia.	Jhalda.	Raghunathpur.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collected during the year, as shown in column 8	28,191	2,484	9,619	18,108	2,254	1,721
Add—Amount collected in 1908-09, but credited in 1909-10	106	97	...	1	...	36
Total ...	28,297	2,581	9,619	18,109	2,254	1,757
Deduct—Amount collected in 1908-09, but credited in the Treasury in 1909-10 ...	19	258	...	...	...	...
Balance ...	28,278	2,323	9,619	18,109	2,254	1,757
Add—Penalties realized during the year	128	16	54	41	25	2
Total ...	28,406	2,339	9,673	18,150	2,277	1,759
Add—Tax on trades and profession	...	...	...	...	112	49
Total ...	28,406	2,339	9,673	18,150	2,389	1,808
Deduct—Amount collected but not remitted during the year	...	...	...	233	21	25
Balance ...	28,406	2,339	9,673	17,917	2,368	1,783

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Burdwan Division.	Rs.			Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	234	...	...	5,090	697	...	...	5,787	240	...	...	...	...	500	...	500	740
2	Kalna	...	...	...	...	...	...	...	...	115	...	...	...	...	167	96	263	378
3	Katwa	...	...	...	...	...	...	...	...	...	96	...	60	72	128	60	260	416
4	Dainnat	...	...	...	...	...	...	...	...	...	120	...	...	110	...	30	140	260
5	Raniganj	...	...	...	...	...	...	...	...	...	166	...	...	72	383	164	619	785
6	Asansol	...	...	...	...	...	...	...	...	...	84	...	...	300	305	...	605	689
7	Suri	...	...	...	...	...	...	...	...	60	...	101	120	...	192	...	192	473
8	Bankura	...	...	...	...	...	...	...	...	24	...	84	...	324	133	...	457	565
9	Vishnupur	...	...	...	...	...	...	...	...	75	156	...	...	274	114	187	575	806
10	Sonamukhi	...	...	...	...	...	...	...	...	...	324	...	...	144	102	...	246	570
11	Midnapore	...	...	...	153	564	...	...	717	110	...	...	...	334	419	255	1,008	1,118
12	Tamluk	...	...	...	...	...	...	...	...	...	...	...	48	...	203	120	323	371
13	Ghatal	...	...	...	...	...	...	...	...	...	360	...	...	84	252	72	408	768
14	Chandrakona ...	...	...	...	...	...	...	...	...	..	264	...	...	...	264	42	306	570
15	Ramjibanpur ...	...	...	...	...	...	...	...	...	42	...	120	...	...	193	84	277	439
16	Khirpai	...	...	...	...	...	...	...	...	...	...	96	...	...	132	...	132	228
17	Kharar	...	..	...	...	...	...	...	...	...	...	...	...	84	144	...	228	228
18	Hooghly-Chinsura	...	...	...	...	...	...	...	...	...	...	120	...	132	352	146	630	750
19	Serampore	...	...	...	...	...	...	...	...	96	660	444	408	207	539	364	1,110	2,718
20	Uttarpara	...	...	...	...	...	...	...	...	72	..	180	...	91	109	120	320	572
21	Baidyabati	...	...	...	...	...	...	...	...	168	480	...	...	266	142	155	563	1,211
22	Bhadreswar ...	...	...	...	...	...	...	...	...	22	360	...	...	...	345	82	427	809
23	Kotrung	...	...	...	...	...	...	...	...	...	...	120	...	110	20	10	140	260
24	Bansberia	...	...	...	...	...	...	...	...	...	...	120	...	...	212	32	244	364
25	Arambagh	...	...	...	...	...	...	...	...	...	84	...	48	133	127	128	388	520
26	Howrah	507	...	...	1,600	...	...	...	1,600	896	109	240	...	630	2,526	1,039	4,195	5,440 (e)
27	Bally	60	...	...	...	...	...	...	...	274	741	480	156	...	270	216	486	2,137
	Divisional Total ...	801	...	...	6,843	1,261	...	...	8,104	2,194	4,004	2,105	840	3,367	8,273	3,402	15,042	24,185
	Presidency Division.																	
28	Cossipore-Chitpur ...	150	...	...	...	...	...	...	...	...	...	...	...	306	1,213	(f) 1,074	2,593	2,593
29	Maniktala ...	84	...	...	...	...	...	...	...	(g)150	300	...	...	336	587	(f) 401	1,324	1,774
30	Baranagar ...	78	...	...	...	...	...	...	...	...	...	...	...	294	204	(f) 264	762	762
31	Kamarhati ...	52	...	...	...	...	...	...	...	...	...	...	...	105	75	(f) 234	414	414
32	South Suburban ...	35	...	...	...	...	...	...	...	...	144	...	...	...	638	30	668	812
33	Tollyganj ...	20	...	...	...	...	...	...	...	...	...	...	...	..	516	...	516	516
34	Garden Reach ...	48	...	...	...	...	...	...	...	...	...	150	...	...	780	84	864	1,014
35	Rajpur ...	...	...	...	...	...	...	...	...	...	...	...	...	60	138	72	270	270
36	Baruipur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	186	...	186	186
37	Jainagar ...	...	...	...	...	...	...	...	...	...	300	96	...	24	174	36	234	630
38	South Dum-Dum ...	27	...	...	...	...	...	...	...	..	...	...	...	...	270	...	270	270
39	North Dum-Dum ...	15	...	...	...	...	...	...	...	...	...	...	...	96	96	...	192	192
40	South Barrackpore...	18	...	...	...	...	...	...	...	...	...	96	...	...	120	...	120	216
41	Panihati ...	21	...	...	...	...	...	...	...	...	...	...	...	60	252	96	408	408
42	Tittaghar ...	36	...	...	...	...	...	...	...	...	...	...	...	...	422	...	422	422
43	North Barrackpore...	24	...	...	...	...	...	...	...	(h)80	...	130	...	...	420	...	420	630
44	Garulia ...	12	...	...	...	...	...	...	...	...	...	...	...	...	210	...	210	210
45	Barasat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	268	120	388	388
46	Naihati ...	28	...	...	...	...	...	...	...	...	...	...	...	...	306	...	306	306
47	Halisahar ...	20	...	...	...	...	...	...	...	...	...	...	...	...	216	...	216	216
48	Bhatpara ...	42	...	...	...	...	...	...	...	(i)60	...	...	...	...	528	132	660	720
49	Gobardanga ...	...	...	...	...	...	...	...	...	...	...	...	...	...	144	...	144	144
50	Basirhat ...	...	...	...	...	...	...	...	...	...	...	...	...	106	283	40	429	429
51	Baduria ...	...	...	...	...	...	...	...	...	...	...	...	...	...	246	30	276	276
52	Taki ...	...	...	...	...	...	...	...	...	...	...	...	...	48	66	60	174	174
53	Budge Budge ...	32	...	...	...	...	...	...	...	...	200	240	...	...	534	60	594	1,034
54	Krishnagar ...		...	...	...	...	...	...	...	72	...	...	...	242	339	369	950	1,022
55	Santipur ...	...	...	...	6,596	...	...	...	6,596	...	...	180	240	1,000	...	...	1,000	1,420
56	Ranaghat ...	...	...	...	...	...	...	...	...	...	...	...	...	139	93	120	352	352
57	Nadia ...	...	...	...	...	...	...	...	...	...	110	60	...	...	230	96	326	496
58	Kushtia ...	...	...	...	...	...	...	...	...	...	...	...	...	...	180	60	240	240
59	Kumarkhali ...	...	...	...	...	...	...	...	...	12	...	...	...	60	60	115	235	247

(a) Excludes Rs. 60, paid to Hooghly Public
(b) Ditto , 50, do. Public Library.
(c) Ditto 46, do. Ditto.
(d) Ditto 660, do. European Schools.
(e) Ditto 175, do. Libraries.
(f) Includes amount paid to Government as
(g) Paid to Deaf and Dumb Schools.
(h) Besides this, Rs. 74 paid to a Library has
(i) Paid to *tols*.

DIX E.

Municipalities in Bengal during the year 1908-1909.

Scholarships held in—				Miscellaneous.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary school	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	848	115	963	...	...	159	...	172	...	1,294	8,055	849	1·3
...	...	...	...	...	...	...	...	...	...	51	...	...	51	429	314	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	416	260	3·3
...	...	...	...	...	...	...	...	...	...	...	...	...	...	260	140	4·1
...	...	...	...	...	...	...	...	...	...	48	...	...	48	833	667	4·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	689	605	2·4
...	...	...	...	...	20	20	...	..	...	72	...	12	104	577	296	3·7
...	...	...	...	...	38	38	...	...	...	...	...	...	38	603	495	3·1
...	...	...	...	...	39	39	...	...	...	...	...	...	39	845	614	6·8
...	...	...	...	...	...	...	...	...	...	4	...	...	4	574	250	3·8
...	...	...	...	186	15	201	...	14	183	20	244	551	1,213	3,048	1,608	5·0
...	...	...	...	...	...	...	...	12	...	...	...	...	12	383	335	5·1
...	...	...	...	...	...	...	...	4	...	...	...	...	4	772	412	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	570	306	7·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	439	277	7·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	132	4·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	228	228	4·8
...	...	...	...	...	...	...	...	...	...	50	...	...	50	(*a*)800	680	1·6
...	...	...	...	...	59	59	...	...	...	75	...	...	134	(*b*)2,852	1,244	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	(*c*)572	320	2·7
...	...	...	...	...	63	63	...	9	...	...	...	...	72	1,283	635	3·4
...	...	...	...	...	...	...	...	...	...	15	...	...	15	824	442	3·1
...	...	...	...	40	...	40	...	...	...	...	...	...	40	300	140	1·8
...	...	...	...	...	...	...	...	...	...	10	...	...	10	374	254	3·5
...	...	...	...	...	...	...	...	6	...	17	...	...	23	543	411	8·2
...	140	5	145	...	100	100	125	48	...	50	...	...	323	(*d*)8,015	4,900	1·3
46	...	...	46	...	10	10	...	...	...	263	...	...	273	2,516	865	3·6
46	140	5	191	1,074	459	1,533	125	93	342	675	416	563	3,747	37,028	17,679	2·3
...	...	120	120	...	97	97	...	...	...	50	...	...	147	3,010	2,890	2·3
...	...	...	...	...	82	82	...	...	...	40	...	...	122	1,980	1,530	2·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	840	840	2·9
...	...	...	...	...	...	...	...	24	...	4	...	...	28	(*h*)474	474	3·7
...	...	...	...	...	9	9	...	...	...	4	...	...	13	860	716	3·0
...	...	...	...	...	46	46	...	...	...	...	...	...	46	582	582	2·8
...	...	...	...	...	142	142	...	...	...	...	...	...	142	1,204	1,054	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	270	270	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	186	186	3·5
...	...	...	...	...	...	...	...	...	...	2	...	...	2	632	236	4·0
...	...	...	...	...	2	2	...	...	...	...	...	...	2	299	299	2·8
..	...	...	...	...	8	8	...	25	...	...	...	...	33	240	240	6·3
...	...	...	...	...	40	40	...	...	...	...	...	...	40	274	178	2·0
...	...	...	...	...	...	...	...	...	...	11	...	...	11	440	440	5·3
...	...	...	...	...	69	69	...	...	...	...	...	...	69	527	527	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	654	444	4·8
...	...	...	...	...	...	...	...	...	...	12	...	...	12	234	234	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	388	388	3·4
...	...	...	...	...	...	...	...	29	...	10	...	...	39	373	373	3·0
...	...	...	...	...	24	24	...	...	...	...	...	...	24	260	250	3·0
...	...	...	...	...	...	...	...	...	...	6	...	...	6	768	708	2·4
...	...	...	...	...	...	...	...	...	...	2	...	...	2	146	146	3·6
...	...	...	...	...	...	...	...	21	...	18	...	...	39	468	468	7·4
...	...	...	...	...	...	...	...	26	...	...	...	...	26	302	302	5·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	174	7·2
...	...	...	...	...	4	4	...	...	...	...	...	...	4	1,070	630	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,622	950	2·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,016	1,000	2·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	352	352	4·06
...	...	...	...	...	...	...	...	...	...	...	...	...	...	498	326	3·4
...	...	...	...	...	...	...	...	...	...	57	...	...	57	297	297	3·8
...	...	...	...	...	...	...	...	...	..	...	...	...	...	247	235	5·9

Library.

contribution towards Lady teachers' travelling allowance.

not been included in this statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts Colleges.	High schools (including schools managed by Joint-Committees).	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Presidency Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	Meherpur	...	...	...	...	...	...	...	...	...	...	...		96	24	49	169	169
61	Birnagar	...	...	...	...	..	...	...	...	30	...	...	...	104	...	...	104	134
62	Chakdah	...	...	...	...	...	...	...	...	24	...	...	...	...	132	...	132	156
63	Berhampore	...	...	...	...	...	...	...	...	...	...	...	...	155	374	56	585	585
64	Murshidabad	...	...	...	...	...	...	...	...	180	...	...	...	...	385	122	507	687
65	Azimganj	...	...	...	...	...	...	...	...	...	...	...	...	...	355	36	391	391
66	Jangipur	...	...	...	...	...	...	...	...	...	...	...	...	...	150	200	350	350
67	Kandi	...	...	...	...	...	...	...	...	30	...	...	...	135	214	36	385	415
68	Jessore	...	...	...	...	...	...	...	...	...	...	...	...	85	291	207	583	583
69	Kotchandpur	...	...	...	...	...	...	...	...	...	600	...	...	...	180	36	216	816
70	Maheshpur	...	...	...	...	...	...	...	...	48	60	...	...	...	48	52	100	208
71	Khulna	...	...	...	...	...	...	...	...	...	...	...	360	...	457	24	481	841
72	Satkhira	...	...	...	...	...	...	...	...	...	...	...	...	72	192	24	288	288
73	Debhata	...	...	...	...	...	...	...	...	...	...	...	...	48	48	46	142	142
	Divisional Total	722	...	...	6,596	...	...	...	6,596	686	1,714	952	600	3,571	12,644	4,381	20,596	24,548
	Patna Division.																	
74	Patna	14	...	...	...	...	...	..	...		300	...	...	870	2,286	174	3,330	3,630
75	Barh	...	..	...	...	...	...	...	...	...	100	...	...	114	154	...	268	368
76	Bihar	264	...	...	...	...	...	...	...	...	180	...	...	149	535	16	700	880
77	Dinapore	36	...	...	...	...	...	...	...	...	...	...	...	36	479	...	515	515
78	Khagole	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
79	Gaya	232	...	...	...	...	...	...	...	...	...	350	...	539	1,136	84	1,759	2,109
80	Tikari	...	...	...	...	...	...	...	...	...	...	...	...	96	105	...	201	201
81	Daudnagar	...	...	...	...	...	...	...	...	...	...	240	...	...	120	...	120	360
82	Arrah	...	...	...	...	...	...	...	...	328	...	...	...	470	253	...	723	1,051
83	Jagadispur	...	...	...	...	...	...	...	...	251	...	...	...	...	187	...	187	438
84	Buxar	...	...	...	...	...	...	...	...	168	...	...	...	250	...	...	250	418
85	Dumraon	...	...	...	...	...	...	...	...	28	...	...	...	218	146	...	364	392
86	Bhabua	...	..	...	...	...	...	...	...	...	...	12	...	112	26	...	138	150
87	Sasaram	...	...	...	...	...	...	...	...	...	...	...	...	359	215	...	574	574
	Divisional Total	546	...	...	...	...	...	...	...	775	580	602	...	3,213	5,642	274	9,129	11,086
	Tirhut Division.																	
88	Chapra	306	...	...	...	...	867	...	867	...	...	...	...	381	609	155	1,145	1,145
89	Revelganj	79	...	...	...	...	...	...	...	120	...	30	...	...	310	...	310	460
90	Siwan	79	...	...	...	...	...	...	...	...	...	...	...	...	295	60	355	355
91	Motihari	...	...	...	...	982	...	...	982	60	...	...	...	...	392	132	524	584
92	Bettiah	...	...	...	...	...	...	...	...	...	...	...	...	...	371	259	630	630
93	Muzaffarpur	282	...	...	...	...	...	...	...	745	...	...	...	705	684	...	1,389	2,134
94	Hajipur	...	...	..	...	...	...	...	...	23	180	..	...	173	344	..	517	720
95	Lalganj	...	...	...	...	...	...	...	...	...	...	...	240	120	131	...	251	491
96	Sitamarhi	...	...	...	...	...	...	..	...	...	...	...	...	...	335	...	335	335
97	Darbhanga	280	...	...	...	...	...	...	...	...	...	228	...	357	953	609	1,919	2,147
98	Madhubani	...	...	...	...	...	...	...	...	...	141	...	71	164	237	403	804	1,016
99	Rosera	...	...	...	...	...	...	...	...	...	...	...	...	132	126	28	286	286
100	Samastipur	...	...	...	...	1,263	...	445	1,708	...	...	...	...	...	124	...	124	124
	Divisional Total	1,026	...	...	...	2,245	867	445	3,557	948	321	258	311	2,032	4,911	1,644	8,589	10,427
	Bhagalpur Division.																	
101	Monghyr	...	...	950	...	...	...	...	950	...	...	360	...	850	700	...	1,550	1,910
102	Jamalpur	...	...	...	...	...	...	...	...	...	...	...	...	440	180	...	620	620
103	Bhagalpur	272	...	...	...	...	...	...	...	...	...	120	120	630	507	120	1,257	1,497
104	Colgong	...	...	...	...	...	...	153	153	...	...	240	...	...	...	...	...	240
105	Purnea	...	...	..	...	...	...	...	...	43	...	3	...	258	116	140	514	560
106	Kishanganj	...	...	...	...	...	...	...	...	...	...	...	...	72	69	120	261	261
107	Katihar	...	...	...	...	...	...	...	...	...	...	...	...	...	160	...	160	160
108	Darjeeling	...	...	...	...	...	...	...	...	...	...	...	...	...	1,750	...	1,750	1,750
109	Kurseong	...	...	...	...	...	...	...	...	...	...	180	...	...	420	120	540	720
110	Deoghur	...	...	...	...	...	...	...	...	...	300	...	...	...	252	60	312	612
111	Sahibganj	...	...	...	...	...	...	...	...	...	...	420	...	155	221	60	436	856
112	Dumka	...	...	...	...	...	...	...	...	...	...	...	...	...	114	...	114	114
	Divisional Total	272	...	950	...	...	...	153	1,103	43	300	1,323	120	2,405	4,489	620	7,514	9,300

* Besides this, Rs. 463 paid to a library has been excluded
† Besides this, Rs. 5 paid to a library has been excluded

DIX E—*continued.*

Municipalities in Bengal during the year 1908-09.

SCHOLARSHIPS HELD IN—				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination, prizes and rewards.		Contingent charges.					
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.	Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	...	...	...	[illegible]	...	...	...	169	169	4·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	134	104	1·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	156	132	3·1
...	...	...	...	...	15	15	...	...	...	...	...	...	15	600	600	2·1
...	...	...	...	561	...	561	...	...	...	...	...	...	561	1,248	507	3·4
...	...	...	...	...	99	99	...	...	...	...	...	...	99	490	490	3·3
...	...	...	...	...	53	53	...	...	...	...	...	...	53	403	403	3·9
...	...	...	...	...	...	...	...	...	...	...	...	...	...	415	385	5·6
...	...	...	...	...	54	54	...	...	...	...	...	...	54	637	637	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	816	216	3·3
...	...	...	...	...	56	56	...	...	...	...	...	...	56	264	156	4·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	841	481	3·8
...	...	...	...	...	...	...	...	...	...	...	...	...	...	288	288	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	142	142	6·7
...	...	120	120	561	800	1,361	...	125	...	216	...	...	1,702	33,688	22,459	3·2
...	...	165	165	...	229	229	...	24	...	155	...	...	408	4,217*	3 752	2·5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	368	268	2·9
...	...	...	...	...	36	36	...	...	...	...	...	...	36	1,180	1,000	4·9
...	...	...	...	...	...	...	...	...	...	...	...	...	107	107	658	4·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	50	...	50	...	6	...	...	...	73	129	2,470	2,070	2·5
...	...	...	...	...	...	...	...	...	...	42	...	5	47	248	248	3·8
...	...	...	...	1	...	1	...	...	...	24	...	...	25	385	144	2·7
...	...	...	...	...	...	...	...	...	...	...	...	4	4	1,055†	727	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	438	187	3·6
...	...	...	...	...	29	29	...	...	...	...	...	...	29	447	279	4·1
...	...	...	...	...	16	16	...	...	...	...	...	...	16	408	380	4·5
...	...	...	...	...	...	...	...	...	...	...	...	1	1	151	139	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	574	574	3·8
...	...	165	165	51	310	361	...	30	...	221	...	190	802	12,599	10,426	3·1
...	...	87	87	63	30	93	...	41	...	25	...	...	159	2,564	1,547	3·5
...	...	...	...	...	...	...	...	...	...	10	...	...	10	549	399	5·6
...	...	...	...	...	...	...	...	...	...	154	...	...	154	588	588	6·6
...	...	...	...	326	31	357	...	18	...	35	...	7	417	1,983	615	3·9
...	...	...	...	...	173	173	...	...	...	18	...	7	198	828	828	3·9
...	...	...	...	...	106	106	...	24	...	...	...	22	152	2,568	1,823	3·2
...	...	...	...	...	50	50	...	...	...	...	30	...	80	800	567	4·9
...	...	...	...	...	...	...	...	...	...	...	...	117	117	608	368	6·2
...	...	...	...	...	25	25	...	31	...	...	...	...	56	391	391	4·1
...	...	...	...	...	1,695	1,695	...	...	...	31	...	53	1,779	4,206	3,978	9·1
...	...	...	...	...	100	100	...	...	...	78	...	...	178	1,194	982	7·8
...	...	...	...	...	571	571	...	...	...	19	...	...	590	876	876	18·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,832	569	6·1
...	...	87	87	389	2,781	3,170	...	114	...	370	30	206	3,890	18,987	13,531	5·4
...	...	...	...	...	32	32	...	...	...	...	...	...	32	2,892	1,582	3·7
...	...	...	...	...	...	...	...	...	...	26	...	...	26	646	646	3·3
...	...	...	...	...	...	...	...	61	...	531	...	5	597	2,366	2,126	2·6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	393	153	3·3
...	...	...	...	...	73	73	...	...	...	67	...	...	140	700	654	3·2
...	...	...	...	...	24	24	...	...	...	15	...	70	109	370	370	2·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	160	160	2·0
...	...	...	...	...	...	...	...	...	...	150	...	...	150	1,900	1,900	1·6
...	...	...	...	...	...	...	...	...	...	...	...	8	8	728	548	4·6
...	...	...	...	...	...	...	...	...	...	19	...	...	19	631	331	3·4
...	...	...	...	...	42	42	...	...	...	110	...	...	152	1,008	588	3·5
...	...	...	...	...	54	54	...	...	...	20	...	12	86	200	200	3·4
...	...	...	...	...	225	225	...	61	...	938	...	95	1,319	11,994	9,258	2·6

from this statement.
from this statement.

APPEN

Statement showing the details of Educational Expenditure incurred by the

Serial number of Municipality.	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of Inspecting Pandits).	Maintained or Managed by Municipalities.							Aided by Municipalities.								
			Technical and other special schools.	Arts colleges.	High schools, including schools managed by Joint Committees.	Middle schools.		Primary schools for boys.	Grand Total of Municipal schools.	Technical and other special schools.	High English.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand Total for aided schools.
						English.	Vernacular.					English.	Vernacular.	Upper.	Lower.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Orissa Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
113	Cuttack	.....	...	...	...	...	...	466	466	145	...	...	...	...	852	...	852	997
114	Jajpur	127	...	...	...	...	...	...	...	...	240	60	...	90	235	...	325	625
115	Kendrapara ...	159	...	..	...	...	...	...	...	...	240	26	...	83	288	...	371	636
116	Balasore	152	...	..	...	...	...	...	...	101	...	...	...	57	233	...	290	391
117	Puri	191	...	...	...	...	...	...	...	A.	...	...	...	152	631	168	951	951
118	Sambalpur	.....	...	...	..	...	1,163	1,357	2,520	...	...	...	...	250	...	...	250	250
	Divisional Total ...	629	..	...	...	...	1,163	1,8 3	2,986	246	480	85	...	632	2,239	168	3,039	3,850
	Chota Nagpur Division.																	
119	Hazaribagh	.....	...	...	...	...	...	...	...	...	...	...	126	182	42	24	248	374
120	Chatra	.....	...	...	...	232	...	...	232	...	...	...	...	...	...	...	...	...
121	Giridih	.....	...	...	...	...	...	...	...	...	...	...	...	...	...	255	255	255
122	Ranchi	.....	...	...	...	...	...	...	...	...	...	...	...	427	260	122	809	809
123	Lohardaga	.....	...	...	...	...	...	...	...	42	...	...	...	...	...	94	94	136
124	Daltonganj	.....	...	...	...	...	...	...	...	...	...	...	...	264	105	36	405	405
125	Purulia	.....	...	...	...	...	...	...	...	...	...	...	...	238	210	113	561	561
126	Jhalda	.....	...	...	...	...	...	...	...	22	...	101	...	...	97	32	129	252
127	Raghunathpur ...	.....	...	...	...	...	...	...	...	...	156	...	...	...	...	90	90	246
128	Chaibassa	.....	...	..	...	...	...	...	...	...	...	...	...	197	108	60	365	365
	Divisional Total ...	.....	..	...	...	232	...	...	232	64	156	101	126	1,308	822	826	2,956	3,403
	Grand Total ...	3,996	...	950	13,439	3,738	2,030	2,421	22,578	4,956	7,555	5,426	1,997	16,5 8	39,020	11,317	66,865	86,799
	Grand Total for 1907-08.	3,823	196	950	13,132	3,599	1,919	3,185	22,981	3,088	6,002	4,832	2,223	14,947	38,279	10,012	63,238	79,383

* Besides this (Rs. 365) the Municipality paid Rs. 60 during 1908-09 as

DIX E—*concluded.*

Municipalities in Bengal during the year 1908-1909.

SCHOLARSHIP, HELD IN				MISCELLANEOUS.												
				Buildings and furniture.			Payment to abolished schools.		Examination prizes and rewards.		Contingent charges.		Total miscellaneous charges.	Grand Total.	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income.
Primary schools.	Secondary schools.	Special schools.	Total.	Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.				
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	26	26	...	...	...	...	...	7	33	1,496	1,351	3·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	752	452	8·6
...	...	...	...	...	...	...	...	...	...	...	...	2	2	797	532	5·8
...	...	...	...	...	...	...	...	27	...	30	...	43	100	643	542	3·2
...	...	...	...	...	50	50	...	32	...	...	...	68	150	1,292	1,292	3·8
...	...	...	...	2,028	883	2,911	...	...	...	...	18	27	2,956	5,726	2,517	4·0.
...	...	...	...	2,028	959	2,987	...	59	...	30	18	147	3,241	10,706	6,688	5·01
...	...	...	...	...	13	13	...	...	...	...	...	...	13	387	261	2·4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	255	255	3·68
...	...	...	...	...	40	40	...	7	...	...	...	...	47	856	856	3·05
...	...	...	...	...	18	18	...	...	...	8	...	3	29	165	123	3·01
...	...	...	...	...	91	91	...	...	...	...	...	...	91	496	496	3·4
...	...	...	...	...	73	73	...	...	...	...	...	...	73	634	634	3·2
...	...	...	...	...	...	...	...	...	...	...	...	...	...	252	129	4·1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	246	90	3·7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	365	*365	4·5*
...	...	...	...	...	235	235	...	7	...	8	...	3	253	3,888	3,209	3·3
46	140	377	563	4,103	5,769	9,872	125	489	342	2,458	464	1,204	14,954	1,28,890	83,248	3 13
8	120	357	495	1,141	4,852	5,993	50	880	712	3,190	472	951	12,248	1,18,930	80,137	3·08

*In the previous year, for the house-rent for the Bengali Boys' School.

APPENDIX F.

Statement showing the percentage of Total Expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1908-1909.

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,20,386	7·4	4·4	15·5	1·6	30·2	11·8	·2	15·06	6·6
2	Kalna ...	15,058	9·4	4·1	1·8	6·4	30·3	3·7	·45	24·2	3·03
3	Katwa ...	9,571	12·1	4·6	2·1	·35	44·6	11·5	·92	16·5	4·3
4	Dainhat ...	4,614	14·8	4·2	·45	5·8	34·04	19·3	1·6	10·5	5·6
5	Raniganj ...	16,576	9·4	5·3	4·7	7·1	33·07	20·4	1·01	10·3	5·02
6	Asansol ...	32,833	9·7	4·9	·03	6·02	51·4	...	·3	13·2	2·04
7	Suri ...	15,536	10·1	2·6	1·2	4·4	43·5	21·67	·81	5·4	4·1
8	Bankura ...	(*a*)16,952	11·5	7·2	·8	7·4	29·3	13·2	·65	15·7	3·2
9	Vishnupur ...	9,985	10·4	4·2	·92	·96	34·3	12·7	1·4	14·3	9·4
10	Sonamukhi ...	5,699	15·1	8·5	11·1	·42	27·4	15·4	1·3	7·4	10·07
11	Midnapore ...	66,973	7·2	2·8	·6	4·9	29·5	11·6	·3	5·5	34·4
12	Tamluk ...	10,501	9·6	4·32	1·8	2·7	44·07	18·4	·7	9·47	3·6
13	Ghatal ...	9,419	8·4	3·7	8·5	...	24·5	18·3	·8	23·9	8·1
14	Chandrakona	5,097	16·2	8·02	4·7	4·4	17·02	24·2	1·4	5·9	12·1
15	Ramjibanpur	4,199	14·4	9·5	...	5·2	14·7	31·5	1·4	9·4	10·4
16	Khirpai ...	2,927	20·7	7·03	1·2	...	15·03	30·6	1·6	9·6	8·2
17	Kharar ...	4,777	13·6	5·6	·53	1·3	23·008	18·6	·7	28·5	4·7
18	Hooghly-Chinsura.	(*b*)60,055	9·7	8·8	1·7	7·6	48·1	2·04	·5	14·8	1·4
19	Serampore ...	77,045	9·6	3·9	·003	13·6	29·9	24·8	·2	10·8	3·7
20	Uttarpara ...	15,106	18·9	6·3	·5	1·5	42·1	·04	·49	19·3	4·09
21	Baidyabati ...	26,239	11·4	6·6	...	5·5	34·4	5·7	·4	22·4	4·8
22	Bhadreswar ...	20,091	8·7	5·06	...	1·3	50·5	6·5	·2	17·9	4·1
23	Kotrung ...	9,055	12·1	11·9	...	...	44·2	...	·7	21·9	3·3
24	Bansberia ...	8,333	14·3	...	...	6·9	20·9	...	1·2	35·5	4·4
25	Arambagh ...	7,483	8·2	4·6	2·7	·6	30·3	34·05	·8	9·2	7·2
26	Howrah ...	(*c*)7,42,932	6·9	9·1	12·9	17·7	30·7	2·1	·23	21·3	1·1
27	Bally ...	31,604	12·01	5·4	...	2·08	46·7	4·3	·9	15·2	8·5
	Divisional Total.	13,49,046	8·2	7·3	8·8	12·5	32·9	6·8	·3	19·5	4·3
	Presidency Division.										
28	Cossipore-Chitpur.	2,36,413	7·3	11·3	16·8	2·1	30·9	5·7	·3	13·8	1·2
29	Maniktala ...	1,16,401	4·6	5·6	15·8	3·5	37·7	5·4	·5	12·2	1·7
30	Baranagar ...	47,597	7·8	6·9	2·2	1·1	52·6	2·03	·3	18·5	1·7
31	Kamarhati ...	21,554	11·2	9·6	...	1·3	46·08	·4	·8	17·07	2·5
32	South Suburban	29,786	8·9	2·9	4·1	1·1	20·6	6·2	1·3	42·9	2·9
33	Tollyganj ...	26,887	8·8	5·8	1·8	6·4	23·4	1·2	·9	43·6	2·1
34	Garden Reach	60,290	6·8	2·5	14·0	1·6	42·6	5·6	1·3	11·9	1·9
35	Rajpur ...	9,461	13·7	7·5	1·05	·3	35·9	12·5	·7	20·7	2·8
36	Baruipur ...	7,024	14·7	2·5	5·01	3·3	30·4	18·4	1·01	8·5	2·6
37	Jainagar ...	7,390	9·5	7·5	...	4·1	30·04	12·05	·9	24·1	8·5
38	South Dum-Dum.	13,338	11·5	5·6	11·9	3·8	36·9	8·5	·5	16·2	2·2

(*a*) Rs. 1,638 was spent from Loan Funds.
(*b*) Rs. 20,643 ditto ditto.
(*c*) Rs. 1,85,367 ditto ditto.

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding debt heads and extraordinary expenditure from loan funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	PRESIDENCY DIVISION—(*concld.*)	Rs.									
39	North Dum-Dum.	4,662	21·7	1·4	...	2·6	21·1	20·5	1·6	21·9	5·1
40	South Barrackpore.	13,185	11·1	...	...	2·5	29·3	5·3	·6	45·2	2·07
41	Panihati ...	12,499	9·5	·8	...	9·8	36·01	2·9	·5	32·4	3·5
42	Tittaghar ...	31,524	9·5	1·6	1·3	4·6	50·3	1·3	·4	19·3	1·6
43	North Barrackpore.	13,542	11·09	...	...	...	52·2	6·1	·5	21·06	4·8
44	Garulia ...	13,998	16·1	2·5	1·04	2·4	47·4	10·7	·6	6·5	1·6
45	Barasat ...	16,181	10·1	3·04	1·4	5·1	16·2	12·2	·5	37·3	2·3
46	Naihati ...	15,028	9·06	6·8	...	...	41·8	7·6	1·0	26·5	2·4
47	Halisahar ...	13,613	10·7	5·9	1·9	1·3	34·1	7·05	·6	33·5	1·9
48	Bhatpara ...	36,531	6·9	4·3	2·4	5·8	39·4	3·6	·2	31·4	2·1
49	Gobardanga ...	4,616	16·6		...	27·7	21·8	·3	1·4	25·4	3·1
50	Basirhat ...	8,926	12·8	1·8	1·9	6·8	22·3	18·3	1·06	22·9	5·2
51	Baduria ...	5,812	14·0	2·4	...	9·5	9·6	25·1	·9	26·8	5·2
52	Taki ...	3,357	17·8	...	...	6·7	22·3	7·1	·9	34·5	5·2
53	Budge Budge	29,644	6·5	7·8	1·6	2·1	31·6	27·8	·5	14·4	3·6
54	Krishnagar ...	45,458	6·2	3·2	2·8	·6	39·6	17·8	·3	20·6	2·2
55	Santipur ...	41,518	8·5	5·4	·7	8·1	34·4	4·5	·3	13·1	19·3
56	Ranaghat ...	13,969	9·1	4·1	·1	4·4	42·5	12·2	·5	19·7	2·6
57	Nadia ...	16,043	8·08	4·2	3·4	·7	42·7	10·8	·3	23·9	3·09
58	Kushtia ...	10,513	11·6	6·1	·06	1·7	32·6	15·04	·5	26·3	2 8
59	Kumarkhali ...	6,584	9·9	4·4	6·5	·6	35·7	8·3	·7	23·8	3·7
60	Meherpur ...	4,758	11·4	·1	20·5	1·8	6·6	34·1	·7	16·1	3.5
61	Birnagar ...	4,460	22·3	·1	12·8	10·2	8·6	33·09	·6	3·8	3·0
62	Chakdaha ...	3,935	27·9	·7	11·8	2·2	6·05	21·2	·9	20·02	3·9
63	Berhampore ...	82,158	6·08	3·4	20·2	9·6	22·5	24·9	·3	9·08	·7
64	Murshidabad	28,708	5·3	4·2	·05	14·6	38·2	15·8	·4	14·1	4·8
65	Azimganj ...	37,484	4·6	4·4	·9	5·7	20·9	32·05	·3	23·2	1·3
66	Jangipur ...	15,020	6·9	3·4	3·2	4·3	27·2	32·9	·9	14·7	2·6
67	Kandi ...	8,525	11·06	10·5	·5	3·5	34·8	7·2	1·4	23·3	4·8
68	Jessore ...	26,064	6·78	4·39	3·39	13·8	28·6	21·12	·42	17·53	2·44
69	Kotchandpur	7,404	11·75	7·83	3·53	·47	29·07	21·74	·97	9·94	11·02
70	Maheshpur ...	3,026	20·25	9·7	2·1	·09	11·3	26·11	·9	16·3	8·7
71	Khulna ...	23,089	6·1	2·1	13·3	4·7	29·9	18·4	·2	17·07	3·6
72	Satkhira ...	9,653	7·6	5·3	6·9	5·1	22·1	18·5	·4	27·7	2·7
73	Debhata ...	2,015	19·7	1·2	·9	6·3	8·9	2·9	1·1	47·5	7·0
	Divisional Total.	*11,79,643	7·9	5·7	9·7	9·9	34·9	10·8	·6	20·2	2·8
	PATNA DIVISION.										
74	Patna ...	1,89,575	7·1	3·7	..	7·	26·6	31·	·4	12·2	2·4
75	Barh ...	12,164	10·1	6·7	3·9	2·1	27·7	28·8	·5	15·4	3·
76	Bihar ...	30,933	7·3	1·9	3·2	3·5	40·1	26·	·4	9·4	3·8
77	Dinapore ...	30,163	6·9	4·7	...	...	30·5	49·2	·1	3·9	2·1

**Expenditure from Loan Funds.*

	Rs.	Rs.
1. Cossipore-Chitpur for—		
Trenching ground	17,392	
Gas lighting	338	
		17,730
2. Maniktala for water-supply ...		11,643
3. Tollyganj for ditto		2,724
4. Baranagar for drainage		24,431
5. Baruipur for drainage		2,438
6. Titagarh for ditto		317
7. Garulia for ditto		17,239
8. Barasat for ditto		8,232
9. Basirhat for ditto		3,364
10. Budge Budge for ditto		12,486

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division—(*concld*).	Rs.									
78	Khagole ...	3,118	12·5	...	...	34·	46·8	...	...	...	...
79	Gaya ...	1,57,362	4·8	2·	1·9	3·	49·1	34·	·2	8·9	1·5
80	Tikari ...	8,405	19·7	4·9	...	1·	36·9	5·9	·5	24·	2·9
81	Daudnagar ...	5,602	14·4	...	2·7	2·2	24·8	18·8	·9	17·3	6·9
82	Arrah ...	42,514	11·5	2·7	11·1	8·2	27·3	8·6	·8	13·	2·4
83	Jagadispur ...	5,975	17·3	...	7·2	3·4	17·	22·6	2·8	17·9	7·3
84	Buxar ...	13,462	9·	12·	...	1·1	27·9	33·6	1·	7·2	3·3
85	Dumraon ...	8,704	15·2	7·7	0·4	5·8	27·3	8·	·7	16·1	4·6
86	Bhabua ...	4,618	14·7	4·7	0·4	1·9	24·9	32·5	2·3	5·1	3·2
87	Sasaram ...	19,121	7·3	7·1	2·1	1·7	2·3	39·3	·6	10·7	3·
	Divisional Total	5,31,716	7·7	3·5	1·9	4·8	31·9	30·	·5	10·8	2·4
	Tirhut Division.										
88	Chapra ...	57,859	7·8	4·7	·2	3·7	27·7	22·9	·8	9·1	4·4
89	Revelganj ...	8,443	16·1	4·3	·8	4·1	28·6	24·7	1·5	9·5	6·5
90	Siwan ...	13,816	8·9	9·6	1·3	4·1	37·9	20·2	·8	8·8	4·2
91	Motihari ...	29,449	4·9	5·2	1·4	·4	14·7	42·8	·4	14·3	6·5
92	Bettiah ...	24,101	5·6	6·7	1·7	2·6	28 9	29·4	·9	17·1	3·4
93	Muzaffarpur ...	85,471	6·8	5·4	1·6	5·0	33·5	16·9	·3	20·4	3·03
94	Hajipur ...	15,018	13·8	8·2	·5	...	15·8	24·8	·9	21·2	5·3
95	Lalganj ...	5,508	21·4	9·2	4·8	2·1	24·9	7·5	2·5	10·8	11·03
96	Sitamarhi ...	19,796	5·9	2·2	·5	·6	17·4	49·5	·8	15·2	1·9
97	Darbhanga ...	56,028	11·8	4·03	1·2	...	37·8	15·6	·6	17·3	7·5
98	Madhubani ...	16,786	7·4	5·6	1·3	·3	14·5	44·1	·3	14·1	7·1
99	Roserha ...	7,463	11·9	2·5	·5	·5	16·8	41·04	·8	9·2	11·7
100	Samastipur ...	12,000	9·4	3·09	3·7	·5	21·9	35·1	·4	7·8	15·2
	Divisional Total	3,51,738	8·5	5·1	1·3	2·4	28·05	25·5	·6	15·2	5·4
	Bhagalpur Division.*										
101	Monghyr ...	63,013	7·0	2·8	0 5	2·2	32·3	27·0	0·6	15·7	4·5
102	Jamalpur ...	26,788	10·4	0·4	1·1	13·0	34·5	4·1	2·0	21·7	2·4
103	Bhagalpur ...	1,79,434	5·8	2·5	77·6	1·7	18·9	5·7	0·2	16·5	1·3
104	Colgong ...	5,519	17·8	6·7	·1	3·8	20·5	30·7	0·3	9·2	7·1
105	Purnea ...	34,108	7·9	4·4	1·4	4·3	26·5	30·8	0·4	19·1	2·0
106	Kishanganj ...	16,949	11·9	2·9	2·6	0·5	24·5	25·0	0·4	27·7	2·1
107	Katihar ...	18,144	6·1	1·9	...	...	10·3	9·4	0·5	64·4	0·8
108	Darjeeling ...	2,11,965	10·3	14·9	5·3	7·2	26·1	8·5	0·2	18·4	0·8
109	Kurseong ...	25,992	7·5	5·4	5·1	11·8	26·4	30·8	0·2	5·6	2·8
110	Deoghur ...	15,391	7·3	6·1		10·7	35·5	16·0	0·5	18·2	4·0
111	Sahibganj ...	21,132	8·3	4·9	1·0	2·8	37·2	15·4	0 6	22·3	4·7
112	Dumka ...	10,499	9·0	0·2	8·6	10·2	24·6	30·0	0·2	13·2	1·9
	Grand Total	6,28,934	8·8	7·0	24·5	5·0	25·2	12·9	0·4	18·6	1·9

*Expenditure from Loan Funds

		R. Water-works.	Rs. Light.	Rs. Building.
Bhagalpur	...	70,915	...	...
Darjeeling	...	...	11,505	16,844

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure (excluding Debt and Extraordinary heads and expenditure from Loan Funds).	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division.	Rs.									
113	Cuttack ...	56,675	8·2	6·4	1·3	2·9	48·2	8·8	·7	10·9	2·6
114	Jajpur ...	7,225	14·04	5·03	·6	·7	31·2	23·5	·9	8·3	10·4
115	Kendrapara ...	10,095	13·1	8·5	6·5	1·8	24·6	14·5	·7	16·8	8·4
116	Balasore ...	25,588	5·1	3·2	39·4	·7	18·9	25·2	·4	1·3	2·5
117	Puri ...	70,244	6·9	4·06	14·8	3·3	28·8	17·3	·2	12·5	1·8
118	Sambalpur ...	38,452	18·4	2·6	·8	7·3	23·1	9·07	·4	6·8	15·1
	Divisional Total	2,08,279	9·7	4·5	10·7	3·5	31·2	14·5	·5	9·7	5·2
	Chota Nagpur Division.										
119	Hazaribagh ...	25,619	6·7	1·8	3·3	1·4	35·6	42·1	·5	3·7	1·5
120	Chatra ...	6,490	7·1	5·3	·8	...	27·3	25·6	·9	·9	3·5
121	Giridih ...	6,995	5·31	1·75	2·8	3·12	30·48	1·43	0·91	13·38	3·68
122	Ranchi ...	56,254	5·9	4·3	2·4	3·7	30·5	14·8	·4	29·7	1·5
123	Lohardaga ...	4,068	22·5	3·4	3·6	1·2	23·4	14·8	1·5	15·9	4·05
124	Daltonganj ...	12,766	7·80	3·82	18·07	6·28	29·57	5·09	·89	12·69	3·88
125	Purulia ...	26,565	7·34	4·73	·79	4·93	34·79	22·25	·5	17·25	2·38
126	Jhalda ...	4,725	11·42	5·12	2·11	3·15	16·78	34·15	1·26	15·36	5·33
127	Raghunathpur	3,751	9·67	1·06	2·85	11·14	26·84	34·92	1·49	·23	6·55
128	Chaibassa ...	15,368	7·2	4·1	4·5	0·3	20·6	48·2	0·6	4·5	2·3
	Divisional Total.	1,62,601	8·7	3·8	3·7	3·39	30·25	23·9	·6	11·03	2·4
	Grand Total	14,11,957	8·0	6·0	9·8	8·12	31·8	14·2	·47	17·26	3·4
	Grand Total for 1907-08.	43,11,671	8·9	5·7	7·9	6·2	31·08	14·2	0·48	17·9	3·3

APPEN

Statement showing the financial position of Municipalities in Bengal

Serial number of Municipality.	Name of Municipality.	Amount of loan sanctioned—		Receipts.					Expen	
		From Government.	Outside Government account.	I.—Opening balance.	II.—Ordinary income.	III.—Income under "Extraordinary and Debt," excluding loan receipts.	IV.—Loan receipts.	V.—Total.	1.—Ordinary expenditure.	2.—Expenditure from loan funds.
1	2	3	4	5	6	7	8	9	10	11
	Burdwan Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	.....	1,50,000	865	1,29,375	93,779	...	2,24,019	1,17,684	...
6	Asansol	4,000	.....	4,127	34,604	300	...	39,031	32,682	...
8	Bankura	2,000	.....	3,972	20,792	2,157	...	26,921	16,879	1,638
9	Vishnupur	4,000	.....	1,197	10,945	217	...	12,559	9,885	...
16	Khirpai	1,000	.....	556	3,008	299	...	3,863	2,903	...
18	Hooghly-Chinsura ...	40,000	.....	10,225	92,877	31,985	25,000	1,60,087	59,670	20,643
19	Serampore	30,000	.....	9,112	90,263	12,083	...	1,11,458	76,638	...
20	Uttarpara	20,000	.....	8,284	17,086	20,455	...	45,825	14,472	...
26	Howrah	26,84,000	.....	2,57,993	9,12,152	1,19,540	40,000	13,29,685	6,59,150	1,85,367
	Presidency Division.									
28	Cossipore-Chitpur ...	61,000	.....	55,187	2,42,278	42,413	...	3,39,878	2,34,034	17,730
29	Maniktala	1,00,000	.....	62,316	1,07,852	18,814	...	1,88,982	1,12,565	11,643
30	Baranagar	25,000	.....	26,825	48,426	38,538	...	1,13,789	46,695	24,431
32	South Suburban ...	29,000	.....	1,397	29,939	3,212	...	34,548	28,851	...
33	Tollyganj	16,000	.....	12,135	26,336	1,120	...	39,591	26,355	2,724
34	Garden Reach ...	45,000	.....	5,965	68,891	752	...	75,608	58,918	...
35	Rajpur	3,750	.....	1,948	10,107	99	...	12,154	9,389	...
36	Baruipur	17,000	.....	18,225	8,352	1,204	...	27,781	6,350	2,438
40	South Barrackpore ...	5,500	.....	1,736	14,067	2,220	...	18,023	13,071	...
41	Panihati	5,750	.....	2,731	14,726	9	...	17,466	12,313	...
42	Tittagarh	68,000	.....	14,423	44,224	6,226	...	64,873	29,067	317
44	Garulia	26,000	.....	7,918	18,548	21,176	...	47,642	13,055	17,239
45	Barasat	15,000	.....	32,634	15,364	288	...	48,286	15,596	8,232
48	Bhatpara	20,000	.....	12,965	46,166	1,070	...	60,201	35,853	...
50	Basirhat	6,000	.....	9,493	7,780	48	...	17,321	8,686	3,364
53	Budge Budge	15,000	.....	27,540	28,550	3,312	...	59,402	29,049	12,486
54	Krishnagar	28,000	.....	2,865	48,176	4,800	...	55,841	44,874	...
63	Berhampore	21,600	.....	4,325	1,05,898	5,777	...	1,16,000	81,660	...
71	Khulna	8,000	.....	6,398	29,246	3,895	...	39,539	22,794	...
	Patna Division.									
74	Patna	3,68,000	.....	22,671	2,96,986	40,201	...	3,59,858	1,78,398	...
79	Gaya	45,000	.....	23,331	1,23,266	47,102	...	1,93,699	1,56,424	...
82	Arrah	1,00,000	.....	3,530	76,826†	5,245	...	85,601	39,783	...
	Tirhut Division.									
93	Muzaffarpur	70,000	.....	8,288	86,112	4,856	...	99,256	83,260	...
	Bhagalpur Division.									
102	Jamalpur	3,600	.....	4,357	28,976	395	...	33,728	26,764	...
103	Bhagalpur	4,07,500	.....	1,59,531	1,39,759	28,750	22,000	3,50,040	1,67,160	70,915
105	Purnea	6,000	.....	6,032	30,345	7,144	...	43,521	33,970	...
108	Darjeeling	7,56,845	.....	60,002	2,96,400	39,383	70,000	4,65,785	1,89,630	28,349
	Orissa Division.									
117	Puri	50,000	.....	1,31,893	1,73,684	4,883	...	3,10,460	68,261	...
	Chota Nagpur Division.									
122	Ranchi	11,000	.....	13,589	46,317	9,318	...	69,224	55,860	...

DIX G.

which were in debt during the year 1908-1909.

DITURE.					RESULTS.							REMARKS.
3.—Payment on account of loans.		4.—Expenditure under "Extraordinary Debt," excluding payments on account of loans.	5.—Closing balance.	6.—Total.	A.—Excess (+) or deficit (−) of ordinary income over ordinary expenditure (II−1).	B.—Annual payments due on account of loans.		C.—Excess (+) or deficit (−) of A as compared with B.	D.—Outstanding on loan account at beginning of year, including interest.	Amount of loan during the year.	E.—Outstanding on loan account at end of year, including interest.	
Principal.	Interest.					Principal.	Interest.					
12	13	14	15	16	17	18	19	20	21	22	23	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
73,500	2,702	10,693	19,440	2,24,019	+ 11,691	73,500	2,702	− 64,511	1,02,000	...	29,000	Balance of Sinking Fund at the close of the year was Rs. 19,731.
941	151	...	5,257	39,031	+ 1,922	941	151	+ 830	4,000	...	3,059	
641	73	3,017	4,673	26,921	+ 3,913	641	73	+ 3,199	2,000	...	1,360	
390	100	470	1,714	12,559	+ 1,060	390	100	+ 610	2,587	...	2,197	
333	24	274	329	3,863	+ 105	333	24	− 252	680	...	347	
...	385	38,389	46,000	1,60,087	+ 33,207	...	385	+ 32,822	...	25,000	25,000	
1,899	407	5,166	27,348	1,11,458	+ 13,625	1,899	407	+ 11,319	9,054	...	7,155	
19,011	634	1,477	10,231	45,825	+ 2,614	19,011	634	− 17,031	19,011	...	...	
63,891	83,782	1,08,144	2,29,351	13,29,685	+2,53,002	63,891	83,782	+1,05,329	20,90,363	40,000	20,66,472	
2,081	2,379	33,563	50,091	3,39,878	+ 8,244	2,081	2,379	+ 3,784	59,990	...	57,909	
1,917	3,836	21,035	37,986	1,88,982	− 4,713	1,917	3,836	− 10,466	96,386	...	94,469	
836	992	27,227	13,698	1,13,739	+ 1,821	836	992	− 7	25,000	...	24,164	
125	935	3,158	1,479	34,548	+ 1,088	125	935	+ 28	23,383	...	23,258	
897	532	4,305	4,778	39,591	− 19	897	532	− 1,448	13,512	...	12,615	
1,809	1,372	1,020	12,489	75,608	+ 9,973	1,809	1,372	+ 6,792	34,746	...	32,937	
274	72	215	2,204	12,154	+ 718	274	72	+ 372	1,672	...	1,398	
569	674	1,282	16,468	27,731	+ 2,002	569	674	+ 759	17,000	...	16,431	
1,110	114	2,641	1,087	18,023	+ 996	1,110	114	− 228	3,130	...	2,020	
517	186	200	4,250	17,466	+ 2,413	517	186	+ 1,710	4,776	...	4,259	
2,726	2,457	23,059	7,247	64,873	+ 15,157	2,726	2,457	+ 9,974	62,087	...	59,361	
842	(a)943	669	14,894	47,642	+ 5,493	842	(a)943	+ 3,708	23,886	...	23,044	(a) Includes Rs. 406 received at the Treasury after the close of the year and not shown in the Accountant-General's annual statement of loans for 1908-09.
512	585	264	23,097	48,286	− 232	512	585	− 1,329	14,752	...	14,240	
784	678	11,413	11,473	60,201	+ 10,313	784	678	+ 8,851	17,158	...	16,374	
201	240	48	4,782	17,321	− 906	201	240	− 1,347	600	...	5,799	
502	595	4,969	11,801	59,402	− 499	502	595	− 1,596	15,000	...	14,498	
2,003	584	5,078	3,302	55,841	+ 3,302	2,003	584	+ 715	13,472	...	11,469	
2,144	498	4,772	26,926	1,16,000	+ 24,238	2,144	498	+ 21,596	12,984	...	10,840	
290	295	4,787	11,373	39,539	+ 6,452	290	295	+ 5,867	7,454	...	7,164	
11,315	11,177	1,03,254	55,714	3,59,858	+1,18,588	11,315	11,177	+ 96,096	2,54,452	...	2,43,137	
3,219	938	22,889	10,229	1,93,699	− 33,158	3,219	938	− 37,315	21,652	...	18,432	
3,023	2,731	806	39,258	85,601	+ 37,043	3,023	2,731	+ 31,289	69,011	...	65,988	† Includes sums realized on account of the drainage and flushing schemes which are, however, not to be diverted to other channels.
2,346	2,211	3,202	8,237	99,256	+ 2,852	2,346	2,211	− 1,705	50,515	...	48,169	
427	24	476	6,087	33,728	+ 2,212	427	24	+ 1,761	647	...	220	
11,238	12,274	28,091	60,362	3,50,040	− 27,401	11,238	12,274	− 50,913	3,09,628	22,000	3,20,390	
596	138	5,332	3,485	43,521	− 3,625	596	138	− 4,359	3,591	...	2,995	
24,382	22,335	32,536	1,68,553	4,65,785	+1,06,770	24,382	22,335	+ 60,053	5,40,390	70 000	,86,008	
1,672	1,983	21,923	2,16,621	3,10,460	+ 1,05,423	1,672	1,983	+ 1,01,768	50,000	...	48,328	
951	394	10,521	1,498	69,224	− 9,543	951	394	− 10,888	10,085	...	9,134	

No. 150M.

COPY forwarded to the Commissioner of the Burdwan Division for information. His attention is invited to paragraphs 15, 18, 20 and 33 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 151M.

COPY forwarded to the Commissioner of the Presidency Division for information. His attention is invited to paragraphs 15, 18, 20 and 32 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 152M.

COPY forwarded to the Commissioner of the Patna Division for information. His attention is invited to paragraphs 15, 18, 20 and 30 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 153M.

COPY forwarded to the Commissioner of the Tirhut Division for information. His attention is invited to paragraphs 15, 18 and 20 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 154M

COPY forwarded to the Commissioner of the Bhagalpur Division for information. His attention is invited to paragraphs 15, 18, 20 and 30 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 155M.

COPY forwarded to the Commissioner of the Orissa Division for information. His attention is invited to paragraphs 15, 18 and 20 of the Resolution. Copies of the Resolution required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

No. 156M.

COPY forwarded to the Commissioner of the Chota Nagpur Division for information. His attention is invited to paragraphs 15, 18, 20 and 30 of the Resolution. Copies of the Resolntion required for District and Subdivisional Officers and for Municipalities will be supplied direct to each District Officer for distribution.

Circular No. 4M.

COPY, with copies of the above endorsements, forwarded to all District Officers (except of Angul) for information and guidance. Additional copies are supplied for distribntion to Subdivisional Officers and Municipal Commmissioners.

No. 157M.

COPY forwarded to the District Officer of Angul and Khondmals for information.

Circular No. 5M.

COPY forwarded to all Departments of this Government for information.

No. 158M.

COPY forwarded to the Accountant-General, Bengal, for information.

No. 159M.

COPY forwarded to the Director of Public Instruction, Bengal, for information.

No. 160M.

COPY forwarded to the Inspector-General of Civil Hospitals, Bengal, for information.

No. 161M.

COPY forwarded to the Sanitary Commissioner, Bengal, for information. One set of the Divisional Municipal Reports is also forwarded for information.

No. 162M.

COPY forwarded to the Secretary, Sanitary Board, Bengal, for information.

No. 163M.

COPY forwarded to the Inspector-General of Police for information.

By order of the Lieutenant-Governor of Bengal,

S. N. MITRA,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th January 1910.

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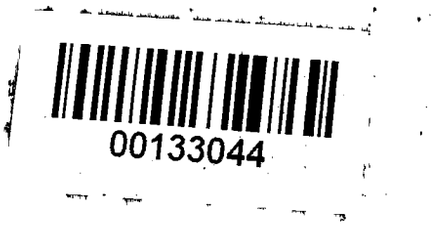
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